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HEARING DATE: January 17, 2024

BILL: SB0283

TITLE: Homeowners' Property Tax Credit - Application - Attestation of Gross Income

SDAT POSITION: SUPPORT

The Department of Assessments and Taxation supports Senate Bill 283 - Homeowners' Property Tax Credit - Application - Attestation of Gross Income. This legislation would streamline the application process for the Homeowner's Tax Credit by allowing applicants to simply attest to their income in lieu of submitting a tax return if the applicant's income did not require that they file an income tax return.

The Homeowner's Tax Credit was established to allow struggling homeowners to significantly lower their tax burden if they fall below certain income and net worth thresholds. The Department currently requires a detailed accounting of the applicant's income and expenses, and reviews bank statements and other supporting documentation to determine income amounts and eligibility. For homeowners who make an income below the amount required for them to file a tax return with the IRS, these requirements can be particularly burdensome and can require multiple filing attempts by the applicant before they are accepted for the credit.

Senate Bill 283 creates a more streamlined and equitable process for struggling applicants by allowing them to attest, under penalty of perjury, that they were not required by law to submit a tax return and did not file a tax return. This bill would reduce the need for multiple requests for documentation and allow applicants who are critically in need quick and easy access to vital funding.

Accordingly, the Department respectfully requests a **FAVORABLE** report on SB 283.