

HOUSE BILL 154

Q1

(PRE-FILED)

4lr0014
CF SB 286

By: **Chair, Ways and Means Committee (By Request – Departmental – Assessments and Taxation)**

Requested: September 10, 2023

Introduced and read first time: January 10, 2024

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: February 13, 2024

CHAPTER _____

1 AN ACT concerning

2 **Homeowners' Property Tax Credit – Application Filing Deadline – Extension for**
3 **Homeowner Protection Program Enrollees**

4 FOR the purpose of authorizing the State Department of Assessments and Taxation to
5 accept an application for the homeowners' property tax credit submitted by a certain
6 homeowner within a certain period of time if the homeowner is enrolled in the
7 Homeowner Protection Program; and generally relating to the homeowners' property
8 tax credit.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–104(u)
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2023 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
15 That the Laws of Maryland read as follows:

16 **Article – Tax – Property**

17 9–104.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (u) (1) Under the conditions set forth in this subsection, the Department may
2 accept an application from a homeowner within:

3 (i) 1 year after April 15 of the taxable year for which the property
4 tax credit under this section is sought, if the homeowner:

5 1. is applying for the first time; or

6 2. has filed an application on or before October 1 in each of
7 the 3 taxable years immediately preceding the taxable year for which the credit is sought;
8 or

9 (ii) 3 years after April 15 of the taxable year for which a credit is
10 sought, if the homeowner IS:

11 1. A. [is] at least 70 years old as of the taxable year for
12 which a credit is sought; [and] OR

13 B. ENROLLED IN THE HOMEOWNER PROTECTION
14 PROGRAM ESTABLISHED UNDER TITLE 14, SUBTITLE 8, PART VII OF THIS ARTICLE;
15 AND

16 2. was eligible for the credit under this section for the taxable
17 year for which the credit is sought.

18 (2) A homeowner may apply to the Department for a property tax credit
19 under this section by filing an application on the form that the Department provides.

20 (3) The homeowner shall state under oath that the facts in the application
21 are true.

22 (4) To substantiate the application, the Department may require the
23 homeowner to provide a copy of an income tax return, or other evidence detailing gross
24 income or net worth.

25 (5) On certification by the Department, the Comptroller shall pay to the
26 homeowner the property tax credit due under this section.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
28 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.