

By: Chairman, Ways and Means Committee (Departmental - Assessments and Taxation)

Requested: November 8, 1995

Introduced and read first time: January 10, 1996

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 13, 1996

CHAPTER ____

1 AN ACT concerning

2 **Renters' Property Tax Credits**

3 FOR the purpose of repealing a requirement that certain certifications be made at least
4 monthly; providing that payments of renters' property tax credits be made on or
5 after July 1 of each year; requiring that certain payments be made in a check jointly
6 payable to a renter and the renter's landlord; allowing for certain payments to be
7 made to the renter under certain circumstances; making this Act an emergency
8 measure; and generally relating to the renters' property tax credit program.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 9-102(j)
12 Annotated Code of Maryland
13 (1994 Replacement Volume and 1995 Supplement)

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

16 **Article - Tax - Property**

17 9-102.

18 (j) (1) The Department shall:

19 (i) process applications upon receipt; AND

20 (ii) certify to the Comptroller the property tax relief under this section
21 due each renter[]; and

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1 (iii) make the certifications required under item (ii) of this paragraph
2 no less frequently than each month.

3 (2) The Comptroller shall pay the amount to the renter upon receipt of the
4 certification from the Department].

5 (2) ON OR AFTER JULY 1 OF EACH YEAR, THE COMPTROLLER SHALL
6 PAY THE AMOUNTS CERTIFIED BY THE DEPARTMENT TO EACH RENTER;

7 (I) IN A CHECK MADE JOINTLY PAYABLE TO THE RENTER AND
8 THE RENTER'S CURRENT LANDLORD; OR

9 (II) IN A CHECK MADE PAYABLE TO THE RENTER WHEN THE
10 DEPARTMENT DETERMINES THAT A RENTER HAS SHOWN GOOD CAUSE FOR
11 INDIVIDUAL PAYMENT.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
13 measure, is necessary for the immediate preservation of the public health and safety, has
14 been passed by a ye and nay vote supported by three-fifths of all the members elected to
15 each of the two Houses of the General Assembly, and shall take effect from the date it is
16 enacted.