
By: Senator Trotter

Requested: November 13, 1996

Introduced and read first time: January 8, 1997

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Homeowners' Circuit Breaker Property Tax Credit - Notice**

3 FOR the purpose of requiring the Department of Assessments and Taxation to provide
4 each county with certain notices of the homeowners' circuit breaker property tax
5 credit; requiring each county to include the notices in each property tax bill; and
6 generally relating to notice of the homeowners' circuit breaker property tax credit
7 program.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - Property
10 Section 9-104(d)
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1996 Supplement)

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

15 **Article - Tax - Property**

16 9-104.

17 (d) (1) When an assessment notice is sent to a homeowner, the Department
18 shall give notice of the possible property tax credit under this section.

19 (2) (I) THE DEPARTMENT SHALL PROVIDE EACH COUNTY WITH
20 NOTICES OF THE POSSIBLE PROPERTY TAX CREDIT UNDER THIS SECTION.

21 (II) FOR TAXABLE YEARS BEGINNING AFTER JUNE 30, 1998, EACH
22 COUNTY SHALL INCLUDE A NOTICE PROVIDED UNDER SUBPARAGRAPH (I) OF THIS
23 PARAGRAPH WITH EACH PROPERTY TAX BILL.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 October 1, 1997.