Unofficial Copy Q2 1997 Regular Session 7lr1668

By: Senator Neall

Introduced and read first time: January 27, 1997 Assigned to: Budget and Taxation

Committee Report: Favorable Senate action: Adopted Read second time: February 11, 1997

CHAPTER _____

1 AN ACT concerning

2 Anne Arundel County - Property Tax Refund - Disabled Veterans

3 FOR the purpose of authorizing the governing body of Anne Arundel County to grant,

- 4 under certain circumstances, a refund of property taxes paid for certain tax years by
- 5 disabled veterans.

6 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

7 MARYLAND, That, notwithstanding the provisions of §§ 7-103, 7-208, and 14-915(1) of

8 the Tax - Property Article, the governing body of Anne Arundel County may grant a

9 refund of property taxes paid for the tax years July 1, 1993 through June 30, 1996, by a

10 disabled veteran who would have qualified for an exemption under § 7-208 of the Tax -

11 Property Article for those years, except for the requirement that the disabled veteran own

12 the property at the time the application is filed, to the disabled veteran or the surviving

13 spouse of the disabled veteran if the disabled veteran or the surviving spouse of the

14 disabled veteran applies for the refund on or before December 31, 1997.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 16 July 1, 1997. SENATE BILL 384