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

Introduced and read first time: January 27, 1997

Rule 32(e) suspended

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Renters' Property Tax Credits**

3 FOR the purpose of repealing a requirement under the renters' property tax credit
4 program that certain certifications be made at least monthly; providing that
5 payments of renters' property tax credits be made on or after July 1 of each year;
6 and providing for the application of this Act.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - Property
9 Section 9-102(j)
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 1996 Supplement)

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

14 **Article - Tax - Property**

15 9-102.

16 (j) (1) The Department shall:

- 17 (i) process applications upon receipt; AND
- 18 (ii) certify to the Comptroller the property tax relief under this section
19 due each renter[]; and
- 20 (iii) make the certifications required under item (ii) of this paragraph
21 no less frequently than each month.

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

24 (2) ON OR AFTER JULY 1, OF EACH YEAR, THE COMPTROLLER SHALL
25 PAY TO EACH RENTER THE AMOUNTS CERTIFIED BY THE DEPARTMENT.

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1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 October 1, 1997 and shall be applicable to renters' tax credit applications filed after
3 December 31, 1997.