
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

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 18, 1997

CHAPTER ____

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 providing for certain exceptions; 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

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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 TO EACH RENTER THE AMOUNTS CERTIFIED BY THE DEPARTMENT.

7 SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding the
8 provisions of § 9-102(j) of the Tax - Property Article, during Fiscal Year 1998 only, within
9 5 days of determining that a renter is under imminent threat of eviction or utility cutoff
10 for nonpayment of rent or utility bills, the Department shall certify to the Comptroller the
11 property tax relief due to the renter and the Comptroller shall pay to that renter the
12 amount certified by the Department.

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