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By: **Delegates Patterson, Branch, and C. Davis**  
Introduced and read first time: February 12, 1999  
Assigned to: Economic Matters

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A BILL ENTITLED

1 AN ACT concerning

2 **Veterans' Vocational Training, Employment, and Housing Act of 1999**

3 FOR the purpose of establishing a Veterans' Job Training and Placement Program in  
4 the Department of Labor, Licensing, and Regulation; requiring the Division of  
5 Employment and Training to administer the Program; requiring the Program to  
6 award certain grants to certain eligible private sector entities to provide  
7 vocational training or job placement programs in the State for veterans;  
8 requiring the Governor to include in the annual budget for each fiscal year an  
9 appropriation for certain purposes of at least a certain amount; providing  
10 employers a subtraction modification under the Maryland income tax for hiring  
11 certain veterans during the taxable year; providing a property tax credit for a  
12 certain period following the purchase of a dwelling by a veteran who is a  
13 first-time Maryland home buyer; exempting from recordation tax certain  
14 consideration payable for or debt secured by an instrument of writing that  
15 transfers a dwelling to certain veterans who are first-time Maryland home  
16 buyers; requiring a county that has a county transfer tax to provide an  
17 exemption from the tax for certain consideration payable for or debt secured by  
18 an instrument of writing that transfers a dwelling to certain veterans who are  
19 first-time Maryland home buyers; defining certain terms; and generally  
20 relating to certain programs and incentives to provide and encourage vocational  
21 training, employment, and home ownership for veterans in the State.

22 BY adding to

23 Article - Labor and Employment  
24 Section 11-701 to be under the new subtitle "Subtitle 7. Veterans' Job Training  
25 and Placement Program"  
26 Annotated Code of Maryland  
27 (1991 Volume and 1998 Supplement)

28 BY adding to

29 Article - Tax - General  
30 Section 10-208(o)  
31 Annotated Code of Maryland  
32 (1997 Replacement Volume and 1998 Supplement)

1 BY adding to  
2 Article - Tax - Property  
3 Section 9-109 and 12-108(z)  
4 Annotated Code of Maryland  
5 (1994 Replacement Volume and 1998 Supplement)

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - Property  
8 Section 13-409  
9 Annotated Code of Maryland  
10 (1994 Replacement Volume and 1998 Supplement)

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

13 **Article - Labor and Employment**

14 **SUBTITLE 7. VETERANS' JOB TRAINING AND PLACEMENT PROGRAM.**

15 11-701.

16 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
17 INDICATED.

18 (2) "ELIGIBLE PRIVATE SECTOR ENTITY" MEANS A PERSON THAT  
19 OPERATES AN APPRENTICESHIP OR ON-THE-JOB TRAINING PROGRAM APPROVED BY  
20 THE MARYLAND APPRENTICESHIP AND TRAINING COUNCIL UNDER § 11-405(B) OF  
21 THIS TITLE.

22 (3) "VETERAN" MEANS AN INDIVIDUAL WHO HAS SERVED ON ACTIVE  
23 DUTY IN THE UNITED STATES ARMED FORCES.

24 (B) THERE IS A VETERANS' JOB TRAINING AND PLACEMENT PROGRAM IN THE  
25 DEPARTMENT.

26 (C) THE PURPOSE OF THE VETERANS' JOB TRAINING AND PLACEMENT  
27 PROGRAM IS TO SERVE AS A CLEARINGHOUSE FOR, AND TO PROMOTE PRIVATE  
28 SECTOR ENTITIES THAT PROVIDE, VOCATIONAL TRAINING AND JOB PLACEMENT  
29 PROGRAMS FOR VETERANS IN THE STATE.

30 (D) THE DIVISION SHALL ADMINISTER THE VETERANS' JOB TRAINING AND  
31 PLACEMENT PROGRAM.

32 (E) THE VETERANS' JOB TRAINING AND PLACEMENT PROGRAM SHALL AWARD  
33 GRANTS TO ELIGIBLE PRIVATE SECTOR ENTITIES TO PROVIDE VOCATIONAL  
34 TRAINING OR JOB PLACEMENT PROGRAMS IN THE STATE FOR VETERANS.

1 (F) FOR EACH FISCAL YEAR, THE GOVERNOR SHALL INCLUDE IN THE ANNUAL  
2 BUDGET AN APPROPRIATION FOR GRANTS UNDER THIS SECTION IN AN AMOUNT  
3 EQUAL TO AT LEAST \$1,000,000.

4 **Article - Tax - General**

5 10-208.

6 (O) (1) IN THIS SUBSECTION, "QUALIFIED VETERAN" MEANS AN INDIVIDUAL  
7 WHO:

8 (I) HAS SERVED ON ACTIVE DUTY IN THE UNITED STATES ARMED  
9 FORCES; AND

10 (II) 1. FOR AT LEAST 3 MONTHS BEFORE THE INDIVIDUAL'S  
11 EMPLOYMENT WITH AN EMPLOYER WAS A RECIPIENT OF TEMPORARY CASH  
12 ASSISTANCE FROM THE STATE UNDER THE AID TO FAMILIES WITH DEPENDENT  
13 CHILDREN PROGRAM OR THE FAMILY INVESTMENT PROGRAM; OR

14 2. FOR AT LEAST 6 MONTHS BEFORE THE INDIVIDUAL'S  
15 EMPLOYMENT WITH AN EMPLOYER WAS UNEMPLOYED.

16 (2) FOR AN EMPLOYER WHO HIRES A QUALIFIED VETERAN DURING THE  
17 TAXABLE YEAR, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION  
18 INCLUDES AN AMOUNT EQUAL TO 100% OF THE FIRST \$1,000 IN WAGES PAID TO EACH  
19 QUALIFIED VETERAN HIRED DURING THE TAXABLE YEAR.

20 (3) THE SUBTRACTION UNDER THIS SUBSECTION IS NOT ALLOWED:

21 (I) FOR AN EMPLOYEE WHO IS HIRED TO REPLACE A LAID-OFF  
22 EMPLOYEE OR TO REPLACE AN EMPLOYEE WHO IS ON STRIKE;

23 (II) FOR AN EMPLOYEE FOR WHOM THE BUSINESS ENTITY  
24 SIMULTANEOUSLY RECEIVES FEDERAL OR STATE EMPLOYMENT TRAINING  
25 BENEFITS; OR

26 (III) FOR AN EMPLOYEE WHOSE EMPLOYMENT LASTS LESS THAN 1  
27 YEAR UNLESS THE EMPLOYEE:

28 1. VOLUNTARILY TERMINATES EMPLOYMENT WITH THE  
29 EMPLOYER;

30 2. IS UNABLE TO CONTINUE EMPLOYMENT DUE TO DEATH  
31 OR A DISABILITY; OR

32 3. IS TERMINATED FOR CAUSE.

**Article - Tax - Property**

1  
2 9-109.

3 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
4 INDICATED.

5 (2) "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THIS  
6 SUBTITLE.

7 (3) "FIRST-TIME MARYLAND HOME BUYER" MEANS AN INDIVIDUAL WHO  
8 HAS NEVER OWNED IN THE STATE RESIDENTIAL REAL PROPERTY THAT HAS BEEN  
9 THE INDIVIDUAL'S PRINCIPAL RESIDENCE.

10 (4) "VETERAN" MEANS AN INDIVIDUAL WHO HAS SERVED ON ACTIVE  
11 DUTY IN THE UNITED STATES ARMED FORCES.

12 (B) (1) FOR THE FIRST TAXABLE YEAR FOLLOWING THE PURCHASE OF A  
13 DWELLING BY A VETERAN WHO IS A FIRST-TIME MARYLAND HOME BUYER, THERE  
14 SHALL BE A PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION AGAINST THE  
15 PROPERTY TAX IMPOSED ON THE DWELLING.

16 (2) THE PROPERTY TAX CREDIT PROVIDED UNDER THIS SECTION SHALL  
17 BE GRANTED IN THE AMOUNT OF 100% OF ALL STATE, COUNTY, MUNICIPAL  
18 CORPORATION, OR SPECIAL DISTRICT PROPERTY TAX THAT WOULD OTHERWISE BE  
19 DUE.

20 12-108.

21 (Z) (1) IN THIS SUBSECTION, "DWELLING", "FIRST-TIME HOME BUYER", AND  
22 "VETERAN" HAVE THE MEANINGS STATED IN § 9-109 OF THIS ARTICLE.

23 (2) FIFTY PERCENT OF THE CONSIDERATION PAYABLE FOR OR  
24 PRINCIPAL AMOUNT OF DEBT SECURED BY AN INSTRUMENT OF WRITING THAT  
25 TRANSFERS A DWELLING TO A VETERAN WHO IS A FIRST-TIME MARYLAND HOME  
26 BUYER IS NOT SUBJECT TO RECORDATION TAX.

27 (3) TO QUALIFY FOR THE EXEMPTION UNDER PARAGRAPH (2) OF THIS  
28 SUBSECTION, AT LEAST ONE GRANTEE SHALL PROVIDE A STATEMENT THAT IS  
29 SIGNED UNDER OATH BY THE GRANTEE STATING THAT:

30 (I) THE GRANTEE IS A VETERAN WHO HAS NEVER OWNED IN THE  
31 STATE RESIDENTIAL REAL PROPERTY THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL  
32 RESIDENCE; AND

33 (II) THE RESIDENCE WILL BE OCCUPIED BY THE GRANTEE AS THE  
34 GRANTEE'S PRINCIPAL RESIDENCE.

1 13-409.

2 (A) Any county having a county transfer tax may provide for an exemption  
3 from the tax for an instrument of writing for residentially improved owner-occupied  
4 real property if the instrument of writing is accompanied by a statement under oath  
5 signed by each grantee that:

6 (1) (i) the grantee is an individual who has never owned in the State  
7 residential real property that has been the individual's principal residence; and

8 (ii) the residence will be occupied by the grantee as the grantee's  
9 principal residence; or

10 (2) (i) the grantee is a co-maker or guarantor of a purchase money  
11 mortgage or purchase money deed of trust as defined in § 12-108(i) of this article for  
12 the property; and

13 (ii) the grantee will not occupy the residence as the co-maker's or  
14 guarantor's principal residence.

15 (B) (1) IN THIS SUBSECTION, "DWELLING", "FIRST-TIME HOME BUYER", AND  
16 "VETERAN" HAVE THE MEANINGS STATED IN § 9-109 OF THIS ARTICLE.

17 (2) A COUNTY HAVING A COUNTY TRANSFER TAX SHALL PROVIDE FOR A  
18 EXEMPTION FROM THE TAX FOR 50% OF THE CONSIDERATION PAYABLE FOR OR  
19 PRINCIPAL AMOUNT OF DEBT SECURED BY AN INSTRUMENT OF WRITING THAT  
20 TRANSFERS A DWELLING TO A VETERAN WHO IS A FIRST-TIME MARYLAND HOME  
21 BUYER.

22 (3) TO QUALIFY FOR THE EXEMPTION UNDER PARAGRAPH (2) OF THIS  
23 SUBSECTION, AT LEAST ONE GRANTEE SHALL PROVIDE A STATEMENT THAT IS  
24 SIGNED UNDER OATH BY THE GRANTEE STATING THAT:

25 (I) THE GRANTEE IS A VETERAN WHO HAS NEVER OWNED IN THE  
26 STATE RESIDENTIAL REAL PROPERTY THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL  
27 RESIDENCE; AND

28 (II) THE RESIDENCE WILL BE OCCUPIED BY THE GRANTEE AS THE  
29 GRANTEE'S PRINCIPAL RESIDENCE.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
31 July 1, 1999.