
By: **Delegate C. Davis**
Introduced and read first time: February 9, 2000
Assigned to: Ways and Means

Committee Report: Favorable
House action: Adopted
Read second time: March 9, 2000

CHAPTER _____

1 AN ACT concerning

2 **Homeowners' Property Tax Credit - Home Purchasers - Residency**
3 **Eligibility**

4 FOR the purpose of altering the definition of "dwelling" for the purpose of
5 determining eligibility for the homeowners' property tax credit so as to require
6 that a home purchaser applicant occupy a dwelling for the remainder of the
7 taxable year for which the property tax credit is sought; providing for the
8 application of this Act; and generally relating to the occupancy of a dwelling for
9 a certain duration for purposes of calculating the homeowners' property tax
10 credit.

11 BY repealing and reenacting, with amendments,
12 Article - Tax - Property
13 Section 9-104(a)(6)
14 Annotated Code of Maryland
15 (1994 Replacement Volume and 1999 Supplement)

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

18 **Article - Tax - Property**

19 9-104.

20 (a) (6) "Dwelling" means:

21 (i) for a homeowner who is not a home purchaser, a house that is:

1 1. used as the principal residence of a homeowner and the lot
2 or curtilage on which the house is erected;

3 2. occupied by not more than 2 families; and

4 3. actually occupied or expected to be actually occupied by
5 the homeowner for more than 6 months of a 12-month period, which actual or
6 expected occupancy period shall include July 1 of the taxable year for which the
7 property tax credit under this section is sought; or

8 (ii) for a homeowner who is a home purchaser, a house that is:

9 1. used as the principal residence of a homeowner and the lot
10 or curtilage on which the house is erected;

11 2. occupied by not more than 2 families; and

12 3. actually occupied or expected to be actually occupied by
13 the home purchaser for [more than 6 consecutive months of the taxable year for
14 which the property tax credit under this section is sought] **THE REMAINDER OF THE**
15 **TAXABLE YEAR FOR WHICH THE PROPERTY TAX CREDIT UNDER THIS SECTION IS**
16 **SOUGHT.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 July 1, 2000 and shall be applicable to tax credits for all taxable years beginning after
19 June 30, 2001.