

SENATE BILL 840

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HB 985/99 - ECM

2000 Regular Session
0lr2611
CF 0lr2200

By: **Senators Sfikas, Blount, Bromwell, Colburn, Collins, Ferguson, Green,
Haines, Hughes, Jacobs, Lawlah, McCabe, Mitchell, Mooney, Roesser,
and Stone**

Introduced and read first time: February 21, 2000
Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Veterans' Vocational Training, Employment, and Housing Act of 2000**

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 (1999 Replacement Volume)

28 BY adding to

29 Article - Tax - General
30 Section 10-208(o)

1 Annotated Code of Maryland
2 (1997 Replacement Volume and 1999 Supplement)

3 BY adding to
4 Article - Tax - Property
5 Section 9-109 and 12-108(aa)
6 Annotated Code of Maryland
7 (1994 Replacement Volume and 1999 Supplement)

8 BY repealing and reenacting, with amendments,
9 Article - Tax - Property
10 Section 13-409
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1999 Supplement)

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

15 **Article - Labor and Employment**

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

17 11-701.

18 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
19 INDICATED.

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

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

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

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

32 (D) THE DIVISION SHALL ADMINISTER THE VETERANS' JOB TRAINING AND
33 PLACEMENT PROGRAM.

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

4 (F) FOR EACH FISCAL YEAR, THE GOVERNOR SHALL INCLUDE IN THE ANNUAL
5 BUDGET AN APPROPRIATION FOR GRANTS UNDER THIS SECTION IN AN AMOUNT
6 EQUAL TO AT LEAST \$300,000.

7 **Article - Tax - General**

8 10-208.

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

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

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

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

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

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

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

26 (II) FOR AN EMPLOYEE FOR WHOM THE BUSINESS ENTITY
27 SIMULTANEOUSLY RECEIVES FEDERAL OR STATE EMPLOYMENT TRAINING
28 BENEFITS; OR

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

31 1. VOLUNTARILY TERMINATES EMPLOYMENT WITH THE
32 EMPLOYER;

33 2. IS UNABLE TO CONTINUE EMPLOYMENT DUE TO DEATH
34 OR A DISABILITY; OR

35 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 (AA) (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
18 AN 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, 2000.