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By: **Senator Munson**

Introduced and read first time: January 24, 2002

Assigned to: Budget and Taxation and Education, Health, and Environmental Affairs

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A BILL ENTITLED

1 AN ACT concerning

2 **Military Service Members**

3 FOR the purpose of providing for a certain deferral of payment of certain property  
4 taxes for certain members of the Maryland National Guard and certain  
5 members of the armed forces of the United States; providing that a certain lien  
6 will not attach until a certain time; providing that during a certain deferral  
7 period, interest does not accrue and penalties may not be assessed for certain  
8 property taxes; providing that the drivers' licenses of certain members of the  
9 Maryland National Guard and certain members of the armed forces of the  
10 United States and their dependents shall remain in full force and effect until 60  
11 days following the licensees' return to the State; requiring the Maryland Higher  
12 Education Commission to refund certain tuition and fees to certain members of  
13 the Maryland National Guard and certain members of the armed forces of the  
14 United States under certain circumstances; and generally relating to certain  
15 military service members.

16 BY adding to  
17 Article - Tax - Property  
18 Section 10-204.4  
19 Annotated Code of Maryland  
20 (2001 Replacement Volume and 2001 Supplement)

21 BY repealing and reenacting, with amendments,  
22 Article - Transportation  
23 Section 16-115(d)  
24 Annotated Code of Maryland  
25 (1999 Replacement Volume and 2001 Supplement)

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

1 **Article - Tax - Property**

2 10-204.4.

3 (A) NOTWITHSTANDING SUBTITLE 1 OF THIS TITLE, PAYMENT OF PROPERTY  
4 TAX SHALL BE DEFERRED AS PROVIDED IN THIS SECTION FOR REAL PROPERTY  
5 OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN OWNER WHO IS:

6 (1) A MEMBER OF THE ARMED FORCES OF THE UNITED STATES THAT IS  
7 ABSENT FROM THIS STATE ON ACTIVE DUTY; OR

8 (2) A MEMBER OF THE MARYLAND NATIONAL GUARD WHEN CALLED UP  
9 FOR ACTIVE DUTY EITHER BY THE U.S. CONGRESS, THE PRESIDENT OF THE UNITED  
10 STATES, OR THE GOVERNOR UNDER TITLE 10 OR TITLE 32 OF THE UNITED STATES  
11 CODE, OR STATE ACTIVE DUTY ORDERS FOR 14 OR MORE CONSECUTIVE DAYS.

12 (B) AN OWNER IS ELIGIBLE FOR A PAYMENT DEFERRAL UNDER SUBSECTION  
13 (A) OF THIS SECTION IF, DURING THE PERIOD THE PROPERTY TAX IS NORMALLY DUE  
14 AND MAY BE PAID WITHOUT INTEREST AND PENALTY, THE OWNER OR AT LEAST ONE  
15 OF THE OWNERS IS ON ACTIVE DUTY OUTSIDE OF THIS STATE AS A MEMBER OF THE  
16 ARMED FORCES OF THE UNITED STATES OR IS A MEMBER OF THE MARYLAND  
17 NATIONAL GUARD WHO HAS BEEN CALLED UP FOR ACTIVE DUTY EITHER BY THE U.S.  
18 CONGRESS, THE PRESIDENT OF THE UNITED STATES, OR THE GOVERNOR UNDER  
19 TITLE 10 OR TITLE 32 OF THE UNITED STATES CODE, OR STATE ACTIVE DUTY ORDERS  
20 FOR 14 OR MORE CONSECUTIVE DAYS.

21 (C) PROPERTY TAX DEFERRED UNDER THIS SECTION INCLUDES COUNTY,  
22 MUNICIPAL CORPORATION, SPECIAL TAXING DISTRICT, AND STATE PROPERTY TAX.

23 (D) THE PROPERTY TAX DEFERRAL UNDER THIS SECTION SHALL LAST UNTIL  
24 90 DAYS AFTER THE DATE OF THE ELIGIBLE OWNER'S RETURN TO THIS STATE, THE  
25 END OF THE MEMBER'S ACTIVE DUTY STATUS OR THE MEMBER'S DISCHARGE OR  
26 SEPARATION FROM THE SERVICE, WHICHEVER OCCURS FIRST.

27 (E) PROPERTY TAX DEFERRED UNDER THIS SECTION MAY BE PAID WITHOUT  
28 INTEREST OR PENALTY ON OR BEFORE 120 DAYS AFTER THE ELIGIBLE OWNER'S  
29 RETURN TO THIS STATE, THE END OF THE MEMBER'S ACTIVE DUTY STATUS, OR THE  
30 MEMBER'S DISCHARGE OR SEPARATION FROM THE SERVICE, WHICHEVER OCCURS  
31 FIRST.

32 (F) A LIEN IN THE AMOUNT OF ALL DEFERRED TAXES AND INTEREST DOES  
33 NOT ATTACH UNTIL THE END OF THE DEFERMENT PERIOD.

34 **Article - Transportation**

35 16-115.

36 (d) (1) A license SHALL REMAIN IN FULL FORCE AND EFFECT IF held by:

1 (I) [a] A member of the armed forces of the United States who is  
2 absent from this State on active service in the armed forces of the United States, or a  
3 dependent of the member who is residing with the member outside the [State, shall  
4 remain in full force and effect during such absence] STATE; OR

5 (II) A MEMBER OF THE MARYLAND NATIONAL GUARD WHO HAS  
6 BEEN CALLED UP FOR ACTIVE DUTY EITHER BY THE U.S. CONGRESS, THE PRESIDENT  
7 OF THE UNITED STATES, OR THE GOVERNOR UNDER TITLE 10 OR TITLE 32 OF THE  
8 UNITED STATES CODE, OR STATE ACTIVE DUTY ORDERS FOR 14 OR MORE  
9 CONSECUTIVE DAYS.

10 (2) The license also shall remain in effect, if it would otherwise have  
11 expired under this section, for a period of [30] 60 days following the date of the  
12 licensee's return to this State, THE END OF THE MEMBER'S ACTIVE DUTY STATUS, or  
13 the member's discharge or separation from active service:

14 (i) If the licensee has in the licensee's immediate possession,  
15 together with the licensee's driver's license, papers indicating the member's active  
16 service outside this State, THE MEMBER'S STATE ACTIVE DUTY ORDERS, or the  
17 member's discharge or separation; and

18 (ii) If the license is not otherwise suspended, revoked, or canceled  
19 under this title during the [30-day] 60-DAY period.

20 SECTION 2. AND BE IT FURTHER ENACTED, That the Maryland Higher  
21 Education Commission shall refund the tuition and fees for the 2001/2002 academic  
22 year of students who are members of the Maryland National Guard who have been  
23 called up for active duty either by the U.S. Congress, the President of the United  
24 States, or the Governor under Title 10 or Title 32 of the United States Code, or State  
25 active duty orders for 14 or more consecutive days, or members of the armed forces of  
26 the United States and who have been called to active duty outside the United States  
27 and who are unable to complete their course requirements because of military  
28 operations occurring outside of the United States. This refund shall apply only to  
29 students who are Maryland residents attending public institutions of higher  
30 education in this State.

31 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
32 June 1, 2002.