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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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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 22, 2002

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CHAPTER \_\_\_\_\_

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~~ public institutions of higher education to refund certain  
13 tuition and fees to certain members of the Maryland National Guard and certain  
14 members of the armed forces of the United States under certain circumstances;  
15 and generally relating to certain 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)

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

3 **Article - Tax - Property**

4 10-204.4.

5 (A) NOTWITHSTANDING SUBTITLE 1 OF THIS TITLE, PAYMENT OF PROPERTY  
6 TAX SHALL BE DEFERRED AS PROVIDED IN THIS SECTION FOR REAL PROPERTY  
7 OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN OWNER WHO PAYS PROPERTY  
8 TAXES DIRECTLY TO THE TAXING AUTHORITY AND IS:

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

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

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

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

26 (D) THE PROPERTY TAX DEFERRAL UNDER THIS SECTION SHALL LAST UNTIL  
27 90 DAYS AFTER THE DATE OF THE ELIGIBLE OWNER'S RETURN TO THIS STATE, THE  
28 END OF THE MEMBER'S ACTIVE DUTY STATUS OR THE MEMBER'S DISCHARGE OR  
29 SEPARATION FROM THE SERVICE, WHICHEVER OCCURS FIRST.

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

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

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**Article - Transportation**

2 16-115.

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

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

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

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

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

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

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

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

