

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 584
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 22, strike “individuals” and substitute “homeowners”.

On page 2, after line 2, insert:

“BY repealing and reenacting, without amendments,
Article - Tax - Property
Section 9-104(a)(1), (3), (6), (8), and (9)
Annotated Code of Maryland
(2001 Replacement Volume and 2003 Supplement)”.

AMENDMENT NO. 2

On page 3, in line 4, after “BOARD” insert “FROM THE REAL PROPERTY TAX REVENUE GENERATED AT THE RATE PERMITTED UNDER THE COUNTY CHARTER OR”; in line 6, strike “CURRENT”; in the same line, after “BUDGET” insert “FOR THE FISCAL YEAR PRECEDING THE TAXABLE YEAR IN WHICH A COUNTY REAL PROPERTY TAX RATE GREATER THAN THE RATE PERMITTED UNDER THE COUNTY CHARTER TAKES EFFECT”; and in lines 20 and 21, strike “UPCOMING TAXABLE YEAR” and substitute “NEXT ENSUING TAXABLE YEAR”.

AMENDMENT NO. 3

On page 5, after line 8, insert:

“9-104.

(a) (1) In this section the following words have the meanings indicated.

(Over)

(3) “Combined income” means the combined gross income of all individuals who actually reside in a dwelling except an individual who:

(i) is a dependent of the homeowner under § 152 of the Internal Revenue Code; or

(ii) pays a reasonable amount for rent or room and board.

(6) “Dwelling” means:

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

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

2. occupied by not more than 2 families; and

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

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

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

2. occupied by not more than 2 families; and

3. actually occupied or expected to be actually occupied by the home purchaser for the remainder of the taxable year for which the property tax credit under this section is sought.

(8) (i) “Gross income” means the total income from all sources for the calendar year that immediately precedes the taxable year, whether or not the income is included in

the definition of gross income for federal or State tax purposes.

(ii) "Gross income" includes:

- Retirement Act;
1. any benefit under the Social Security Act or the Railroad
 2. the aggregate of gifts over \$300;
 3. alimony;
 4. support money;
 5. any nontaxable strike benefit;
 6. public assistance received in a cash grant;
 7. a pension;
 8. an annuity;
 9. any unemployment insurance benefit;
 10. any workers' compensation benefit;
 11. the net income received from a business, rental, or other
endeavor; and
 12. any rent on the dwelling, including the rent from a room or
apartment.

(iii) "Gross income" does not include:

1. any income tax refund received from the State or federal
government; or

(Over)

2. any loss from business, rental, or other endeavor.
- (9) “Homeowner” means an individual who:
- (i) on July 1 of the taxable year for which the tax credit is to be allowed:
1. actually resides in a dwelling in which the individual has a legal interest; or
2. under a court order or separation agreement, permits a spouse, a former spouse, or a child of the individual’s family to reside without payment of rent in a dwelling in which the individual has a legal interest; or
- (ii) 1. is a home purchaser; and
2. actually resides in a dwelling in which the individual has a legal interest, whether or not the individual resides in the dwelling on July 1 of the taxable year for which the tax credit is sought.”.

AMENDMENT NO. 4

On page 5, in line 10, strike beginning with ““DWELLING” AND “GROSS INCOME”“ and substitute ““COMBINED INCOME”, “DWELLING”, “GROSS INCOME”, AND “HOMEOWNER”“; in line 11, strike “§ 9-104(A)(8)” and substitute “§ 9-104”; in lines 15 and 17, in each instance, strike “AN INDIVIDUAL” and substitute “A HOMEOWNER”; and in line 17, strike “GROSS” and substitute “COMBINED”.