
By: **Delegates Bates and Miller**

Introduced and read first time: February 13, 2004

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Credit for Individuals Over Age 60**

3 FOR the purpose of authorizing the governing body of a county or of a municipal
4 corporation to grant a property tax credit not exceeding a certain amount
5 against the county or municipal corporation property tax imposed on the real
6 property of a dwelling owned by individuals of at least a certain age; providing
7 for the application of this Act; and generally relating to requiring the governing
8 body of a county or of a municipal corporation to grant a property tax credit
9 against the property tax imposed on the real property of a dwelling owned by
10 individuals of at least a certain age.

11 BY adding to
12 Article - Tax - Property
13 Section 9-109
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2003 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 9-109.

20 (A) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION
21 MAY GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY
22 OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE REAL PROPERTY OF
23 A DWELLING OWNED BY AN INDIVIDUAL AT LEAST 60 YEARS OLD ON JULY 1 OF THE
24 TAXABLE YEAR FOR WHICH THE CREDIT IS ALLOWED.

25 (B) THE CREDIT GRANTED UNDER SUBSECTION (A) OF THIS SECTION MAY
26 NOT EXCEED 50% OF THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
27 IMPOSED.

1 SECTION 1. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2004, and shall be applicable to all taxable years beginning after June 30,
3 2004.