
By: **Senator Giannetti**

Introduced and read first time: February 6, 2004

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Exemption - Surviving Spouse of a Veteran**

3 FOR the purpose of exempting a certain dwelling house from the property tax if the
4 dwelling house is owned by a surviving spouse of a veteran who receives
5 Dependency and Indemnity Compensation from the United States Department
6 of Veterans Affairs; defining certain terms; and providing for the application of
7 this Act.

8 BY adding to
9 Article - Tax - Property
10 Section 7-208.1
11 Annotated Code of Maryland
12 (2001 Replacement Volume and 2003 Supplement)

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

15 **Article - Tax - Property**

16 7-208.1.

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

19 (2) "DWELLING HOUSE" MEANS REAL PROPERTY THAT:

20 (I) IS THE LEGAL RESIDENCE OF A SURVIVING SPOUSE; AND

21 (II) IS OCCUPIED BY NOT MORE THAN TWO FAMILIES.

22 (3) "SURVIVING SPOUSE" MEANS A SURVIVING SPOUSE OF A VETERAN
23 OF THE ARMED FORCES OF THE UNITED STATES.

24 (B) A DWELLING HOUSE IS EXEMPT FROM PROPERTY TAX IF THE DWELLING
25 HOUSE IS OWNED BY A SURVIVING SPOUSE WHO RECEIVES DEPENDENCY AND

1 INDEMNITY COMPENSATION FROM THE UNITED STATES DEPARTMENT OF
2 VETERANS' AFFAIRS.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 2004, and shall be applicable to all taxable years beginning after June 30,
5 2004.