
By: **Delegates Vaughn, Anderson, Benson, Boteler, Holmes, Howard,
Impallaria, Kirk, McDonough, Oaks, Parker, Pendergrass, Rudolph,
Sophocleus, Sossi, and Taylor**

Introduced and read first time: February 11, 2005

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Credit for Individuals over Age 65**

3 FOR the purpose of authorizing the governing body of a county or of a municipal
4 corporation to grant a property tax credit against the county or municipal
5 corporation property tax imposed on real property of a dwelling owned by
6 individuals of at least a certain age; authorizing the county or municipal
7 corporation to provide, by law, for the amount, duration, and any other provision
8 necessary to carry out this Act; providing for the application of this Act; and
9 generally relating to authorizing the governing body of a county or of a
10 municipal corporation to grant a property tax credit for individuals of a certain
11 age.

12 BY adding to

13 Article - Tax - Property

14 Section 9-243

15 Annotated Code of Maryland

16 (2001 Replacement Volume and 2004 Supplement)

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

19 **Article - Tax - Property**

20 9-243.

21 (A) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION
22 MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE
23 COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE REAL
24 PROPERTY OF A DWELLING OWNED BY AN INDIVIDUAL AT LEAST 65 YEARS OLD ON
25 JULY 1 OF THE TAXABLE YEAR FOR WHICH THE CREDIT IS ALLOWED.

26 (B) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

2

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1 (1) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

2 (2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

3 AND

4 (3) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect

6 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,

7 2005.