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By: **Delegates Boschert and Love**  
 Introduced and read first time: January 13, 2006  
 Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County - Property Tax Credit for Senior Citizens**

3 FOR the purpose of authorizing the governing body of Anne Arundel County to grant,  
 4 by law, a tax credit against the county property tax imposed on certain real  
 5 property owned by individuals who are of a certain minimum age and limited  
 6 income, as specified by the governing body of the county; authorizing the  
 7 governing body of Anne Arundel County to provide, by law, for eligibility criteria  
 8 of the tax credit, the amount and duration of the tax credit, certain regulations  
 9 and procedures, and other provisions necessary to carry out the tax credit;  
 10 providing for the application of this Act; and generally relating to the property  
 11 tax in Anne Arundel County.

12 BY adding to  
 13 Article - Tax - Property  
 14 Section 9-303(e)  
 15 Annotated Code of Maryland  
 16 (2001 Replacement Volume and 2005 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 9-303.

21 (E) (1) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY MAY GRANT, BY  
 22 LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON  
 23 REAL PROPERTY USED AS A PRINCIPAL RESIDENCE AND OWNED BY CERTAIN  
 24 CLASSES OF INDIVIDUALS WHO ARE A CERTAIN MINIMUM AGE AND WHO ARE OF  
 25 LIMITED INCOME, AS SPECIFIED BY THE GOVERNING BODY OF ANNE ARUNDEL  
 26 COUNTY.

27 (2) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY MAY PROVIDE,  
 28 BY LAW, FOR:

1 (I) ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS  
2 SUBSECTION;

3 (II) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS  
4 SUBSECTION;

5 (III) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND  
6 UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

7 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE  
8 CREDIT UNDER THIS SECTION.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
10 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,  
11 2006.