
By: **Delegate Gilleland**

Introduced and read first time: January 25, 2006

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County - Property Tax - Credit for Individuals over Age 70**

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 of at least a certain age and of certain incomes;
6 authorizing the governing body of Anne Arundel County to provide, by law, for
7 eligibility criteria for the credit, for the amount and duration of the tax credit,
8 certain regulations and procedures, and any other provision necessary to carry
9 out the credit; providing for the application of this Act; providing for the
10 termination of this Act; and generally relating to the property tax in Anne
11 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 AN INDIVIDUAL
24 AT LEAST 70 YEARS OLD WHO IS OF LIMITED INCOME.

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

27 (I) ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS
28 SECTION;

1 (II) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
2 SECTION;

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

5 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX
6 CREDIT UNDER THIS SECTION.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,
9 2006 but before July 1, 2009. It shall remain effective for a period of 3 years and 1
10 month, and at the end of June 30, 2009, with no further action required by the
11 General Assembly, this Act shall be abrogated and of no further force and effect.