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By: ~~Delegate Holmes~~ Delegates Holmes, Bartlett, Boschert, Bozman, Cardin, G. Clagett, Crvor, C. Davis, Elmore, Gilleland, Goodwin, Gordon, Healey, Heller, Hixson, Hogan, Howard, Kaiser, King, Love, Marriott, McKee, Myers, Patterson, Ramirez, Ross, Stull, and Weldon

Introduced and read first time: January 25, 2006  
Assigned to: Ways and Means

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Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: February 28, 2006

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Local Property Tax - Credit for Individuals at Least ~~75~~ 70 Years Old**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
4 governing body of a county or of a municipal corporation to grant, by law, a tax  
5 credit against the county or municipal corporation property tax imposed on  
6 certain real property owned by an individual of at least a certain age and of  
7 certain income; authorizing the county or municipal corporation to provide, by  
8 law, for the amount, ~~the~~ duration, eligibility criteria, regulations, procedures,  
9 and any other provision necessary to carry out this Act; providing for the  
10 application of this Act; and generally relating to a tax credit against the county  
11 or municipal corporation property tax imposed on certain real property owned  
12 by an individual of at least a certain age and of certain income.

13 BY adding to  
14 Article - Tax - Property  
15 Section 9-243  
16 Annotated Code of Maryland  
17 (2001 Replacement Volume and 2005 Supplement)

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

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**Article - Tax - Property**

2 9-243.

3 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING  
4 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX  
5 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX  
6 IMPOSED ON REAL PROPERTY THAT IS OWNED BY AND USED AS THE PRINCIPAL  
7 RESIDENCE OF AN INDIVIDUAL WHO IS AT LEAST ~~75~~ 70 YEARS OLD AND OF LIMITED  
8 INCOME.

9 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING  
10 BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

11 (1) THE AMOUNT AND DURATION OF THE PROPERTY TAX CREDIT UNDER  
12 THIS SECTION; ~~AND~~

13 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER  
14 THIS SECTION;

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

17 ~~(2)~~ (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS  
18 SECTION.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
20 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,  
21 2006.