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By: **St. Mary's County Delegation**  
Introduced and read first time: February 2, 2006  
Assigned to: Ways and Means

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Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: March 24, 2006

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CHAPTER\_\_\_\_\_

1 AN ACT concerning

2 **St. Mary's County - Property Tax Credit for Individuals Over Age 70 - Repeal**  
3 **Extension of Sunset**

4 FOR the purpose of ~~repealing~~ extending a termination provision for certain  
5 authorization for the governing body of St. Mary's County to grant, by law, a tax  
6 credit against the county property tax imposed on certain real property owned  
7 by certain individuals; and generally relating to property tax in St. Mary's  
8 County.

9 BY repealing and reenacting, without amendments,  
10 Article - Tax - Property  
11 Section 9-320(c)  
12 Annotated Code of Maryland  
13 (2001 Replacement Volume and 2005 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Chapter 195 of the Acts of the General Assembly of 2005  
16 Section 2

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

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**Article - Tax - Property**

2 9-320.

3 (c) (1) The governing body of St. Mary's County may grant, by law, a  
4 property tax credit against the county property tax imposed on real property used as  
5 a principal residence and owned by an individual at least 70 years old who is of  
6 limited income.

7 (2) The governing body of St. Mary's County may provide, by law, for:

8 (i) eligibility criteria for the credit under this section;

9 (ii) the amount and duration of the tax credit under this section;

10 (iii) regulations and procedures for the application and uniform  
11 processing of requests for the tax credit; and

12 (iv) any other provision necessary to carry out the credit under this  
13 section.

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**Chapter 195 of the Acts of 2005**

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,  
17 2005 {but before July 1, ~~2008~~ 2010. It shall remain effective for a period of ~~3~~ 5 years  
18 and 1 month, and at the end of June 30, ~~2008~~ 2010,with no further action required by  
19 the General Assembly, this Act shall be abrogated and of no further force and effect}.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
21 June 1, 2006.