
By: **Delegate Gilleland**

Introduced and read first time: February 8, 2006

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Homeowners Property Tax Credit - Local Supplement - Notification of**
3 **Changes**

4 FOR the purpose of requiring a county or municipal corporation to notify the General
5 Assembly of changes in a local supplement to the State Homeowners Property
6 Tax Credit Program under certain circumstances; altering the calculation of the
7 local supplement to the Program granted by a municipal corporation; and
8 generally relating to a local supplement to the State Homeowners Property Tax
9 Credit Program.

10 BY adding to

11 Article - Tax - Property
12 Section 9-215(f) and 9-215.1(g)
13 Annotated Code of Maryland
14 (2001 Replacement Volume and 2005 Supplement)

15 BY repealing and reenacting, with amendments,

16 Article - Tax - Property
17 Section 9-215.1(e)
18 Annotated Code of Maryland
19 (2001 Replacement Volume and 2005 Supplement)

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

22 **Article - Tax - Property**

23 9-215.

24 (F) IF THE PROVISIONS OF THE STATE HOMEOWNERS PROPERTY TAX CREDIT
25 PROVIDED UNDER § 9-104 OF THIS TITLE ARE CHANGED BY THE GENERAL ASSEMBLY,
26 A COUNTY SHALL NOTIFY THE GENERAL ASSEMBLY BY DECEMBER 31 OF THE YEAR
27 THE CHANGES ARE MADE OF ANY CHANGES IN A LOCAL SUPPLEMENT GRANTED
28 UNDER THIS SECTION.

1 9-215.1.

2 (e) [(1) The local supplement authorized in accordance with subsection (a) of
3 this section shall be equal to a percentage not to exceed 50% of the State homeowners
4 property tax credit provided under § 9-104 of this title.

5 (2)] The amount of the local supplement authorized in accordance with
6 subsection (a) of this section shall not exceed the net property tax liability due after
7 providing for any State property tax credit authorized under § 9-104 of this title and
8 any local supplement to the homeowners property tax credit authorized under §
9 9-215 of this subtitle.

10 (G) IF THE PROVISIONS OF THE STATE HOMEOWNERS PROPERTY TAX CREDIT
11 PROVIDED UNDER § 9-104 OF THIS TITLE ARE CHANGED BY THE GENERAL ASSEMBLY,
12 A MUNICIPAL CORPORATION SHALL NOTIFY THE GENERAL ASSEMBLY BY DECEMBER
13 31 OF THE YEAR THE CHANGES ARE MADE OF ANY CHANGES IN A LOCAL
14 SUPPLEMENT GRANTED UNDER THIS SECTION.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,
17 2006.