
By: **Delegate Gilleland**

Introduced and read first time: February 8, 2006

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 19, 2006

CHAPTER_____

1 AN ACT concerning

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

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

1

Article - Tax - Property

2 9-215.

3 (F) IF THE PROVISIONS OF THE STATE HOMEOWNERS PROPERTY TAX CREDIT
4 PROVIDED UNDER § 9-104 OF THIS TITLE ARE CHANGED BY THE GENERAL ASSEMBLY,
5 A COUNTY ~~SHALL NOTIFY THE GENERAL ASSEMBLY OR BALTIMORE CITY, IN~~
6 ACCORDANCE WITH § 2-1246 OF THE STATE GOVERNMENT ARTICLE, SHALL NOTIFY
7 THE SENATE BUDGET AND TAXATION COMMITTEE AND THE HOUSE COMMITTEE ON
8 WAYS AND MEANS BY DECEMBER 31 OF THE YEAR THE CHANGES ARE MADE OF ANY
9 CHANGES IN A LOCAL SUPPLEMENT GRANTED UNDER THIS SECTION.

10 9-215.1.

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

14 (2)] The amount of the local supplement authorized in accordance with
15 subsection (a) of this section shall not exceed the net property tax liability due after
16 providing for any State property tax credit authorized under § 9-104 of this title and
17 any local supplement to the homeowners property tax credit authorized under §
18 9-215 of this subtitle.

19 (G) IF THE PROVISIONS OF THE STATE HOMEOWNERS PROPERTY TAX CREDIT
20 PROVIDED UNDER § 9-104 OF THIS TITLE ARE CHANGED BY THE GENERAL ASSEMBLY,
21 A MUNICIPAL CORPORATION ~~SHALL NOTIFY THE GENERAL ASSEMBLY, IN~~
22 ACCORDANCE WITH § 2-1246 OF THE STATE GOVERNMENT ARTICLE, SHALL NOTIFY
23 THE SENATE BUDGET AND TAXATION COMMITTEE AND THE HOUSE COMMITTEE ON
24 WAYS AND MEANS BY DECEMBER 31 OF THE YEAR THE CHANGES ARE MADE OF ANY
25 CHANGES IN A LOCAL SUPPLEMENT GRANTED UNDER THIS SECTION.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,
28 2006.