

---

By: **Washington County Delegation**

Introduced and read first time: February 9, 2006

Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Washington County - Property Tax - Homestead Tax Credit Percentage**

3 FOR the purpose of altering the maximum homestead property tax credit percentage  
4 for the county property tax in Washington County; providing for the application  
5 of this Act; and generally relating to the homestead property tax credit  
6 percentage for the county property tax in Washington County.

7 BY repealing and reenacting, with amendments,  
8 Article - Tax - Property  
9 Section 9-105(e)(5)  
10 Annotated Code of Maryland  
11 (2001 Replacement Volume and 2005 Supplement)

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

14 **Article - Tax - Property**

15 9-105.

16 (e) (5) (I) [The] EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS  
17 PARAGRAPH, THE homestead credit percentage for any county or municipal  
18 corporation property tax:

19 [(i)] 1. may not be less than 100% or exceed 110% for any taxable  
20 year; and

21 [(ii)] 2. shall be expressed in increments of 1 percentage point.

22 (II) IN WASHINGTON COUNTY, THE HOMESTEAD CREDIT  
23 PERCENTAGE FOR THE COUNTY PROPERTY TAX MAY NOT BE LESS THAN 100% OR  
24 EXCEED 105% FOR ANY TAXABLE YEAR.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
26 October 1, 2006, and shall be applicable to all taxable years beginning after June 30,  
27 2007.

