
By: ~~Delegates Barve, Gordon, and Simmons~~ Simmons, Bartlett, Boschert, Bozman, Cryor, C. Davis, Elmore, Gilleland, Goodwin, Healey, Heller, Hixson, Howard, Kaiser, King, Marriott, McKee, Myers, Patterson, Ramirez, and Ross

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Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

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CHAPTER _____

1 AN ACT concerning

2 **Homeowners Property Tax Credit Program - Local Supplement - Municipal**
3 **Corporation**

4 FOR the purpose of ~~altering the calculation of a local supplement to the State~~
5 ~~Homeowners Property Tax Credit Program granted by a municipal corporation;~~
6 specifying certain additional eligibility criteria that the governing body of a
7 municipal corporation may provide, by law, for purposes of a local supplement to
8 the State Homeowners Property Tax Credit Program; authorizing the governing
9 body of a municipal corporation to alter certain limitations on the assessed value
10 of a dwelling taken into account for purposes of a local supplement; authorizing
11 the governing body of a municipal corporation to alter certain percentages and
12 income levels used in calculating the credit for purposes of a local supplement;
13 authorizing the governing body of a municipal corporation to alter certain
14 limitations on a homeowner's net worth for determining eligibility for purposes
15 of a local supplement; providing for the application of this Act; and generally
16 relating to a local supplement granted by a municipal corporation to the State
17 Homeowners Property Tax Credit Program.

18 ~~BY repealing and reenacting, with amendments,~~
19 ~~Article Tax Property~~
20 ~~Section 9-215.1(e)~~
21 ~~Annotated Code of Maryland~~
22 ~~(2001 Replacement Volume and 2005 Supplement)~~

23 BY repealing

1 Article - Tax - Property
 2 Section 9-215.1(f)
 3 Annotated Code of Maryland
 4 (2001 Replacement Volume and 2005 Supplement)

5 BY adding to
 6 Article - Tax - Property
 7 Section 9-215.1(f)
 8 Annotated Code of Maryland
 9 (2001 Replacement Volume and 2005 Supplement)

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

12 **Article - Tax - Property**

13 9-215.1.

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

17 ~~(2)] The amount of the local supplement authorized in accordance with~~
 18 ~~subsection (a) of this section shall not exceed the net property tax liability due after~~
 19 ~~providing for any State property tax credit authorized under § 9-104 of this title and~~
 20 ~~any local supplement to the homeowners property tax credit authorized under §~~
 21 ~~9-215 of this subtitle.~~

22 [(f) The governing body of a municipal corporation may provide, by law, for
 23 limitations on eligibility for a local supplement granted under this section in addition
 24 to the requirements for eligibility under § 9-104 of this title.]

25 (F) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE
 26 LOCAL SUPPLEMENT AUTHORIZED IN ACCORDANCE WITH SUBSECTION (A) OF THIS
 27 SECTION SHALL BE SUBJECT TO THE PROVISIONS OF THE STATE HOMEOWNERS
 28 PROPERTY TAX CREDIT PROGRAM PROVIDED UNDER § 9-104 OF THIS TITLE.

29 (2) THE GOVERNING BODY OF A MUNICIPAL CORPORATION:

30 (I) MAY ALTER, BY LAW, THE FOLLOWING PROVISIONS FOR
 31 PURPOSES OF A LOCAL SUPPLEMENT GRANTED UNDER THIS SECTION:

32 1. THE LIMITATION ON THE ASSESSED VALUE OF A
 33 DWELLING TAKEN INTO ACCOUNT IN DETERMINING TOTAL REAL PROPERTY TAX
 34 UNDER § 9-104(A)(13) OF THIS TITLE;

35 2. THE PERCENTAGES AND COMBINED INCOME LEVELS
 36 SPECIFIED UNDER § 9-104(G) OF THIS TITLE; AND

