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By: **Delegates Kaiser, Gordon, and Cardin**  
Introduced and read first time: March 2, 2006  
Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **Homestead Property Tax Credit - Eligibility Verification**

3 FOR the purpose of requiring certain residents to include on the resident's Maryland  
4 income tax return certain information concerning the resident's principal  
5 residence; requiring that to qualify for the homestead property tax credit, a  
6 dwelling shall be identified as the homeowner's principal residence on a certain  
7 Maryland income tax return or by the homeowner filing a certain application  
8 accompanied by certain proof of residence; and generally relating to verification  
9 of eligibility for the homestead property tax credit.

10 BY repealing and reenacting, with amendments,  
11 Article - Tax - General  
12 Section 10-804(d)  
13 Annotated Code of Maryland  
14 (2004 Replacement Volume and 2005 Supplement)

15 BY adding to  
16 Article - Tax - Property  
17 Section 9-105(c)(5)  
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 - General**

23 10-804.

24 (d) Each resident shall include on the income tax return of the resident:

25 (1) for an individual other than a fiduciary[.]:

26 (I) the name of the county and municipal corporation, if any, where  
27 the resident resides; AND

1 (II) IF THE INDIVIDUAL IS A HOMEOWNER ELIGIBLE FOR THE  
2 HOMESTEAD PROPERTY TAX CREDIT UNDER § 9-105 OF THE TAX - PROPERTY  
3 ARTICLE, THE ADDRESS AND PROPERTY IDENTIFICATION NUMBER ASSIGNED BY  
4 THE DEPARTMENT OF ASSESSMENTS AND TAXATION FOR THE INDIVIDUAL'S  
5 PRINCIPAL RESIDENCE; and

6 (2) for a personal representative, the name of the county where the  
7 decedent was domiciled on the date of the decedent's death; or

8 (3) for a fiduciary other than a personal representative, the name of:

9 (i) the county where the trust is principally administered; or

10 (ii) if the trust is not principally administered in the State, the  
11 county to which the trust is otherwise principally connected.

12 **Article - Tax - Property**

13 9-105.

14 (c) (5) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS  
15 PARAGRAPH, TO QUALIFY FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION  
16 FOR ANY TAXABLE YEAR, A DWELLING SHALL BE IDENTIFIED AS THE HOMEOWNER'S  
17 PRINCIPAL RESIDENCE ON THE HOMEOWNER'S MARYLAND INCOME TAX RETURN AS  
18 REQUIRED UNDER § 10-804(D) OF THE TAX - GENERAL ARTICLE FOR THE CALENDAR  
19 YEAR THAT IMMEDIATELY PRECEDES THE TAXABLE YEAR.

20 (II) IF THE HOMEOWNER IS NOT REQUIRED TO FILE A MARYLAND  
21 INCOME TAX RETURN FOR THE CALENDAR YEAR THAT IMMEDIATELY PRECEDES THE  
22 TAXABLE YEAR, THE HOMEOWNER SHALL VERIFY THAT THE DWELLING IS THE  
23 HOMEOWNER'S PRINCIPAL RESIDENCE BY FILING AN APPLICATION ACCOMPANIED  
24 BY PROOF OF RESIDENCE SATISFACTORY TO THE DEPARTMENT ON OR BEFORE  
25 APRIL 15 IMMEDIATELY PRECEDING THE TAXABLE YEAR.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
27 October 1, 2006.