
By: **Senator Dyson**

Constitutional Requirements Complied with for Introduction in the last 35 Days of Session

Introduced and read first time: March 9, 2006

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **St. Mary's County - Property Tax Credit for Individuals Over Age 70 - Repeal**
3 **of Sunset**

4 FOR the purpose of repealing a termination provision for certain authorization for the
5 governing body of St. Mary's County to grant, by law, a tax credit against the
6 county property tax imposed on certain real property owned by certain
7 individuals; and generally relating to property tax in St. Mary's County.

8 BY repealing and reenacting, without amendments,
9 Article - Tax - Property
10 Section 9-320(c)
11 Annotated Code of Maryland
12 (2001 Replacement Volume and 2005 Supplement)

13 BY repealing and reenacting, with amendments,
14 Chapter 195 of the Acts of the General Assembly of 2005
15 Section 2

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

18 **Article - Tax - Property**

19 9-320.

20 (c) (1) The governing body of St. Mary's County may grant, by law, a
21 property tax credit against the county property tax imposed on real property used as
22 a principal residence and owned by an individual at least 70 years old who is of
23 limited income.

24 (2) The governing body of St. Mary's County may provide, by law, for:

25 (i) eligibility criteria for the credit under this section;

1 (ii) the amount and duration of the tax credit under this section;

2 (iii) regulations and procedures for the application and uniform
3 processing of requests for the tax credit; and

4 (iv) any other provision necessary to carry out the credit under this
5 section.

6 **Chapter 195 of the Acts of 2005**

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,
9 2005 [but before July 1, 2008. It shall remain effective for a period of 3 years and 1
10 month, and at the end of June 30, 2008, with no further action required by the
11 General Assembly, this Act shall be abrogated and of no further force and effect].

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 June 1, 2006.