
By: **Senator Munson**

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

Introduced and read first time: March 10, 2006

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Washington County - Property Tax Credit**

3 FOR the purpose of authorizing the governing body of Washington County to grant,
4 by law, a credit for a certain taxable year against the county property tax
5 imposed on certain dwellings; authorizing the governing body of Washington
6 County to provide, by law, for the amount of the credit and any other provision
7 necessary to administer the property tax credit; making this Act an emergency
8 measure; and generally relating to authorization for the governing body of
9 Washington County to grant a credit against the county property tax for a
10 certain taxable year.

11 BY repealing and reenacting, without amendments,
12 Article - Tax - Property
13 Section 9-105(a)(2)
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2005 Supplement)

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 9-105.

20 (a) (2) (i) "Dwelling" means:

21 1. a house that is:

22 A. used as the principal residence of the homeowner; and

23 B. actually occupied or expected to be actually occupied by
24 the homeowner for more than 6 months of a 12-month period beginning with the date
25 of finality for the taxable year for which the property tax credit under this section is
26 sought; and

1 2. the lot or curtilage on which the house is erected.

2 (ii) "Dwelling" includes:

3 1. a condominium unit that is occupied by an individual who
4 has a legal interest in the condominium;

5 2. an apartment in a cooperative apartment corporation that
6 is occupied by an individual who has a legal interest in the apartment; and

7 3. a part of real property used other than primarily for
8 residential purposes, if the real property is used as a principal residence by an
9 individual who has a legal interest in the real property.

10 SECTION 2. AND BE IT FURTHER ENACTED, That:

11 (a) In this section, "dwelling" has the meaning stated in § 9-105 of the Tax -
12 Property Article.

13 (b) For the taxable year that begins July 1, 2006, the governing body of
14 Washington County may grant, by law, a credit against the county property tax
15 imposed on a dwelling, in the amount per dwelling that the governing body of
16 Washington County sets by law.

17 (c) The governing body of Washington County may provide, by law, for:

18 (1) the per dwelling amount of the credit authorized under this section;
19 and

20 (2) any other provision necessary to administer the credit authorized
21 under this section.

22 SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency
23 measure, is necessary for the immediate preservation of the public health or safety,
24 has been passed by a ye and nay vote supported by three-fifths of all the members
25 elected to each of the two Houses of the General Assembly, and shall take effect from
26 the date it is enacted.