

SB0522/299239/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 522
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 7, after “circumstances;” insert “providing that the Department shall provide the option for an application to be submitted on the Department’s website;”; in line 9, after “application;” insert “requiring the counties to reimburse the Department for the administration of the homestead property tax credit application process; providing for a certain reporting requirement to certain committees of the General Assembly;”; and in line 18, strike “and (l)” and substitute “, (l), and (m)”.

AMENDMENT NO. 2

On page 3, in line 3, strike “**ON OR BEFORE SEPTEMBER 1**” and substitute “**WITHIN 180 DAYS**”.

AMENDMENT NO. 3

On page 3, after line 9, insert:

“(IV) THE DEPARTMENT SHALL PROVIDE A HOMEOWNER THE OPTION TO SUBMIT THE APPLICATION REQUIRED UNDER THIS PARAGRAPH ELECTRONICALLY ON THE DEPARTMENT’S WEBSITE.”

AMENDMENT NO. 4

On page 3, after line 17, insert:

“(M) (1) THE COUNTIES SHALL REIMBURSE THE DEPARTMENT FOR THE ADMINISTRATION OF THE APPLICATION PROCESS UNDER SUBSECTION (D)(6) OF THIS SECTION.

(Over)

(2) FOR EACH FISCAL YEAR, THE REIMBURSEMENT REQUIRED UNDER THIS SUBSECTION SHALL BE PRORATED BASED ON THE RATIO OF THE NUMBER OF IMPROVED PROPERTIES THAT WOULD BE ELIGIBLE FOR THE CREDIT UNDER THIS SECTION LOCATED IN THE COUNTY COMPARED TO THE TOTAL NUMBER OF IMPROVED RESIDENTIAL PROPERTIES ELIGIBLE FOR THE CREDIT UNDER THIS SECTION STATEWIDE AS OF JULY 1 OF THAT FISCAL YEAR.

(3) THE DEPARTMENT SHALL BILL EACH COUNTY ACCORDING TO THE FORMULA UNDER PARAGRAPH (2) OF THIS SUBSECTION.”.

AMENDMENT NO. 5

On page 3, before line 18, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That the State Department of Assessments and Taxation, in consultation with the Comptroller of the Treasury, shall initiate two studies of the implementation of the homestead property tax credit eligibility application process as provided under this Act. The studies shall provide information on:

- (1) the application required by the Department;
- (2) the education and outreach methods used by the Department to notify affected taxpayers about the required application;
- (3) the aggregate number of applications received from taxpayers by county and the methods by which applications have been submitted;
- (4) the methods used by the Department to collect, maintain, and analyze data collected from applications;

(5) the application audit and postaudit process adopted by the Department; and

(6) any other pertinent issues related to the application process.

The first study shall be submitted, subject to § 2-1246 of the State Government Article, to the Senate Budget and Taxation Committee and the House Committee on Ways and Means on or before January 1, 2009, so that the committees may review the report during the 2009 legislative session. The second study shall be submitted, subject to § 2-1246 of the State Government Article, to the Senate Budget and Taxation Committee and the House Committee on Ways and Means on or before January 1, 2010, so that the committees may review the report during the 2010 legislative session.”;

and in line 18, strike “2.” and substitute “3.”.