

# HOUSE BILL 716

Q1

71r1242

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By: **Delegates Bates, Anderson, Aumann, Bartlett, Beitzel, Boteler, Donoghue, Dwyer, Eckardt, George, Harrison, Heller, Holmes, Impallaria, James, Jameson, N. King, Kipke, Kramer, Krebs, Kullen, Love, Manno, McComas, McDonough, McKee, Miller, Minnick, Murphy, Myers, Riley, Shewell, Smigiel, Sophocleus, Stifler, Stocksdales, Stull, and Weldon**

Introduced and read first time: February 8, 2007

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Local Property Tax – Credit for Individuals at Least 65 Years Old**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
4 governing body of a county or of a municipal corporation to grant, by law, a tax  
5 credit against the county or municipal corporation property tax imposed on  
6 certain real property owned by an individual of a certain age and of a certain  
7 income under certain circumstances; authorizing the county or municipal  
8 corporation to provide, by law, for the amount, duration, eligibility criteria,  
9 regulations, procedures, and any other provision necessary to carry out this Act;  
10 providing for the application of this Act; and generally relating to a tax credit  
11 against the county or municipal corporation property tax imposed on certain  
12 real property owned by an individual of at least a certain age and of certain  
13 income.

14 BY adding to

15 Article – Tax – Property

16 Section 9–246

17 Annotated Code of Maryland

18 (2001 Replacement Volume and 2006 Supplement)

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **Article - Tax - Property**

2 **9-246.**

3 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
4 GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY  
5 GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL  
6 CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS OWNED BY  
7 AND USED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL WHO IS AT LEAST  
8 65 YEARS OLD AND OF LIMITED INCOME.

9 (B) A CREDIT MAY BE GRANTED UNDER THIS SECTION IF:

10 (1) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
11 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION HAS, BY LAW,  
12 AUTHORIZED A TAX CREDIT UNDER § 9-245 OF THIS SUBTITLE; AND

13 (2) THE CALCULATION OF A TAX CREDIT GRANTED UNDER THIS  
14 SECTION DOES NOT RESULT IN A GREATER TAX CREDIT THAN A TAX CREDIT  
15 CALCULATED UNDER § 9-245 OF THIS SUBTITLE.

16 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
17 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE,  
18 BY LAW, FOR:

19 (1) THE AMOUNT AND DURATION OF THE PROPERTY TAX CREDIT  
20 UNDER THIS SECTION;

21 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT  
22 UNDER THIS SECTION;

23 (3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND  
24 UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

25 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS  
26 SECTION.

1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
2 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,  
3 2007.