

# HOUSE BILL 1058

Q1

8lr2485

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By: **Delegates Carr, Aumann, Beidle, Cane, Feldman, Gaines, Gilchrist, Haddaway, Healey, Holmes, Kaiser, Mathias, Mizeur, Montgomery, Rice, Schuh, Shewell, F. Turner, Valderrama, and Waldstreicher**

Introduced and read first time: February 7, 2008

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Homestead Tax Credit – Adjacent Lots**

3 FOR the purpose of including certain land within the definition of “dwelling” for  
4 purposes of the homestead tax credit; providing for the application of this Act;  
5 and generally relating to the homestead tax credit.

6 BY repealing and reenacting, with amendments,  
7 Article – Tax – Property  
8 Section 9–105(a)(2)(i)  
9 Annotated Code of Maryland  
10 (2007 Replacement Volume)

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

13 **Article – Tax – Property**

14 9–105.

15 (a) (2) (i) “Dwelling” means:

16 1. a house that is:

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

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                                   2.     the lot or curtilage on which the house is erected **AND**  
2     **ANY UNIMPROVED LOT ADJACENT TO THE LOT OR CURTILAGE ON WHICH THE**  
3     **HOUSE IS ERECTED THAT IS ALSO OWNED BY THE HOMEOWNER.**

4             SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5     October 1, 2008, and shall be applicable to all taxable years beginning after June 30,  
6     2009.