## **HOUSE BILL 1172**

Q1 8lr2879

By: Delegate Kach

AN ACT concerning

Introduced and read first time: February 8, 2008

Assigned to: Ways and Means

## A BILL ENTITLED

2 Homestead Tax Credit - Applications

- FOR the purpose of requiring the Department of Assessments and Taxation to provide a certain notice and application form to homeowners in a certain manner; prohibiting the Department from including a certain notice and application form with an assessment notice or tax bill; requiring the Department to send an additional notice and application form to certain homeowners on certain dates; and generally relating to a requirement for homeowners to submit certain applications to qualify for the homestead tax credit.
- 10 BY repealing and reenacting, with amendments,
- 11 Article Tax Property
- 12 Section 9–105(d)(6)
- 13 Annotated Code of Maryland
- 14 (2007 Replacement Volume)
- 15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF 16 MARYLAND, That the Laws of Maryland read as follows:
- 17 Article Tax Property
- 18 9–105.

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- 19 (d) (6) (i) To qualify for the credit under this section, a homeowner 20 shall submit an application for the credit to the Department as provided in this 21 paragraph.
- 22 (ii) The application shall:
- 23 1. be made on the form that the Department provides;

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1	2. provide the information required by the form; and
2 3	3. include a statement by the homeowner under oath that the facts stated in the application are true, correct, and complete.
4 5 6 7	(iii) The Department may not authorize and the State, county, and municipal corporation may not grant the property tax credit under this section for a dwelling unless an application is filed with the Department as required under this paragraph:
8 9 10	1. within 180 days following the date the dwelling is transferred for consideration to new ownership, for a dwelling that is transferred for consideration to new ownership after December 31, 2007; or
11 12 13	2. on or before December 31, 2012, for a dwelling that was last transferred for consideration to new ownership on or before December 31, 2007.
14 15 16	(iv) The Department shall provide a homeowner the option to submit the application required under this paragraph electronically on the Department's website.
17	(V) THE DEPARTMENT:
18 19 20	1. SHALL PROVIDE NOTICE OF THE APPLICATION REQUIREMENT UNDER THIS PARAGRAPH AND A COPY OF THE APPLICATION FORM TO HOMEOWNERS IN A SEPARATE MAILING; AND
21 22 23	2. MAY NOT INCLUDE A NOTICE OF THE REQUIREMENT OR APPLICATION FORM WITH ANY ASSESSMENT NOTICE OR TAX BILL.
24 25 26 27 28	(VI) IN MAILINGS SEPARATE FROM ANY ASSESSMENT NOTICE OR TAX BILL, THE DEPARTMENT SHALL SEND AN ADDITIONAL NOTICE OF THE APPLICATION REQUIREMENT UNDER THIS PARAGRAPH, A COPY OF THE APPLICATION FORM, AND A REMINDER THAT UNLESS THE APPLICATION IS SUBMITTED THE DWELLING WILL NOT QUALIFY FOR THE CREDIT FOR THE
29	TAXABLE YEAR BEGINNING JULY 1, 2013:

RECEIVES THE CREDIT UNDER THIS SECTION FOR THE TAXABLE YEAR

IN DECEMBER OF 2012 TO ANY HOMEOWNER WHO

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- 1 BEGINNING JULY 1, 2012, BUT HAS NOT SUBMITTED AN APPLICATION FOR THE
- 2 **CREDIT AS OF JULY 1, 2012.**
- 3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
- 4 July 1, 2008.