

# HOUSE BILL 1180

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8lr3028

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By: **Delegate Kach**

Introduced and read first time: February 8, 2008

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Homestead Property Tax Credit – Applications**

3 FOR the purpose of limiting the application of a requirement for homeowners to file  
4 certain applications to the State Department of Assessments and Taxation to  
5 qualify for the homestead property tax credit; and generally relating to a  
6 requirement for certain homeowners to file certain applications to qualify for  
7 the homestead property tax credit.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – Property  
10 Section 9–105(d)(6)  
11 Annotated Code of Maryland  
12 (2007 Replacement Volume)

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

15 **Article – Tax – Property**

16 9–105.

17 (d) (6) (i) **[To] EXCEPT AS PROVIDED IN SUBPARAGRAPH (V) OF**  
18 **THIS PARAGRAPH, TO** qualify for the credit under this section, a homeowner shall  
19 submit an application for the credit to the Department as provided in this paragraph.

20 (ii) The application shall:

21 1. be made on the form that the Department provides;

22 2. provide the information required by the form; and

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                                   3.     include a statement by the homeowner under oath  
2     that the facts stated in the application are true, correct, and complete.

3                                   (iii)   The Department may not authorize and the State, county,  
4     and municipal corporation may not grant the property tax credit under this section for  
5     a dwelling unless an application is filed with the Department as required under this  
6     paragraph **ON OR BEFORE 180 DAYS FOLLOWING THE LATER OF:**

7                                   1.     [within 180 days following] the date the dwelling is  
8     transferred for consideration to new ownership[, for a dwelling that is transferred for  
9     consideration to new ownership after December 31, 2007]; or

10                                  2.     [on or before December 31, 2012, for a dwelling that  
11     was last transferred for consideration to new ownership on or before December 31,  
12     2007] **THE DATE THE DWELLING BECOMES ELIGIBLE FOR THE CREDIT UNDER**  
13     **THIS SECTION.**

14                                  (iv)   The Department shall provide a homeowner the option to  
15     submit the application required under this paragraph electronically on the  
16     Department's website.

17                                  (v)   **A HOMEOWNER IS NOT REQUIRED TO SUBMIT AN**  
18     **APPLICATION TO QUALIFY FOR THE CREDIT UNDER THIS SECTION IF THE**  
19     **CREDIT WAS RECEIVED FOR THE DWELLING FOR A TAXABLE YEAR BEGINNING**  
20     **ON OR BEFORE JULY 1, 2007, UNLESS THE DWELLING IS TRANSFERRED FOR**  
21     **CONSIDERATION TO NEW OWNERSHIP ON OR AFTER DECEMBER 31, 2007.**

22                                  SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
23     July 1, 2008.