

# SENATE BILL 239

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EMERGENCY BILL

8lr1730

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By: **Senators Kasemeyer, Astle, Brinkley, Conway, Currie, DeGrange, Della, Edwards, Frosh, Garagiola, Jones, Kittleman, Klausmeier, Middleton, Munson, Peters, Robey, Stoltzfus, ~~and Stone~~ Stone, Colburn, Dyson, Glassman, Harris, Kelley, Pipkin, and Simonaire**

Introduced and read first time: January 23, 2008

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 13, 2008

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Homestead Property Tax Credit**

3 FOR the purpose of repealing a requirement for homeowners to file certain  
4 applications to the State Department of Assessments and Taxation to qualify for  
5 the homestead property tax credit; repealing certain provisions relating to a  
6 certain application requirement; making this Act an emergency measure; and  
7 generally relating to the homestead property tax credit.

8 BY repealing

9 Article – Tax – Property

10 Section 9–105(d)(6), (l), and (m)

11 Annotated Code of Maryland

12 (2007 Replacement Volume)

13 BY repealing

14 Chapter 564 of the Acts of the General Assembly of 2007

15 Section 2

16 BY repealing

17 Chapter 565 of the Acts of the General Assembly of 2007

18 Section 2

19 BY repealing and reenacting, with amendments,

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### EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 Article – Tax – Property  
 2 Section 9–105(d)(1)  
 3 Annotated Code of Maryland  
 4 (2007 Replacement Volume)

5 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
 6 MARYLAND, That Section(s) 9–105(l) and (m) of Article – Tax – Property of the  
 7 Annotated Code of Maryland be repealed.

8 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 2 of Chapter  
 9 564 of the Acts of the General Assembly of 2007 be repealed.

10 SECTION 3. AND BE IT FURTHER ENACTED, That Section(s) 2 of Chapter  
 11 565 of the Acts of the General Assembly of 2007 be repealed.

12 SECTION 4. AND BE IT FURTHER ENACTED, That the Laws of Maryland  
 13 read as follows:

14 **Article – Tax – Property**

15 9–105.

16 (d) (1) [Subject to the provisions of paragraph (6) of this subsection, the]  
 17 **THE** Department shall authorize and the State, a county, or a municipal corporation  
 18 shall grant a property tax credit under this section for a taxable year unless during  
 19 the previous taxable year:

20 (i) the dwelling was transferred for consideration to new  
 21 ownership;

22 (ii) the value of the dwelling was increased due to a change in  
 23 the zoning classification of the dwelling initiated or requested by the homeowner or  
 24 anyone having an interest in the property;

25 (iii) the use of the dwelling was changed substantially; or

26 (iv) the assessment of the dwelling was clearly erroneous due to  
 27 an error in calculation or measurement of improvements on the real property.

28 [(6) (i) To qualify for the credit under this section, a homeowner  
 29 shall submit an application for the credit to the Department as provided in this  
 30 paragraph.

31 (ii) The application shall:

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

- 1                                 2.     provide the information required by the form; and
- 2                                 3.     include a statement by the homeowner under oath
- 3     that the facts stated in the application are true, correct, and complete.

4                                 (iii)   The Department may not authorize and the State, county,  
 5     and municipal corporation may not grant the property tax credit under this section for  
 6     a dwelling unless an application is filed with the Department as required under this  
 7     paragraph:

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

11                                2.     on or before December 31, 2012, for a dwelling that  
 12    was last transferred for consideration to new ownership on or before December 31,  
 13    2007.

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                 SECTION 5. AND BE IT FURTHER ENACTED, That this Act is an emergency  
 18    measure, is necessary for the immediate preservation of the public health or safety,  
 19    has been passed by a yea and nay vote supported by three-fifths of all the members  
 20    elected to each of the two Houses of the General Assembly, and shall take effect from  
 21    the date it is enacted.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.