

SENATE BILL 416

Q1

8lr1390

By: **Senators Stone, Haines, Harris, and Klausmeier**

Introduced and read first time: January 31, 2008

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Senior Citizen Property Tax Work–Off Program**

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 establish, by law, a
5 property tax work–off program that allows certain individuals to perform
6 certain work in lieu of paying the county or municipal tax imposed on
7 residential real property under certain circumstances; defining a certain term;
8 providing for the application of this Act; and generally relating to a property tax
9 work–off program.

10 BY adding to

11 Article – Tax – Property

12 Section 9–248

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 **9–248.**

19 **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
20 **GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY**
21 **ESTABLISH, BY LAW, A PROPERTY TAX WORK–OFF PROGRAM THAT ALLOWS A**
22 **TAXPAYER TO PERFORM WORK FOR THE MAYOR AND CITY COUNCIL OF**
23 **BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL**
24 **CORPORATION IN LIEU OF PAYING THE COUNTY OR MUNICIPAL TAX IMPOSED ON**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **RESIDENTIAL REAL PROPERTY THAT IS OWNED BY AND USED AS THE PRINCIPAL**
2 **RESIDENCE OF AN INDIVIDUAL WHO IS AT LEAST 65 YEARS OLD.**

3 **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
4 **GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY**
5 **PROVIDE, BY LAW, FOR:**

6 **(1) ADDITIONAL ELIGIBILITY CRITERIA FOR THE PROPERTY TAX**
7 **WORK-OFF PROGRAM; AND**

8 **(2) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
9 **PROPERTY TAX WORK-OFF PROGRAM.**

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
12 2008.