

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 1184
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “Deferral – Seniors” and substitute “Relief”; in line 3, after the first “of” insert “authorizing the governing body of Washington County or the governing body of a municipal corporation in Washington County to grant, by law, a tax credit against the county or municipal corporation property tax imposed on certain real property under certain circumstances; authorizing the county or municipal corporation to provide, by law, for the amount of the credit and certain other provisions to carry out the credit;”; in line 16, after “Act;” insert “providing for the termination of certain provisions of this Act;”; in line 16, strike “deferrals” and substitute “relief”; and in line 20, after “Section” insert “9-323(f) and”.

AMENDMENT NO. 2

On page 1, after line 24, insert:

“Article – Tax – Property

9-323.

(F) (1) IN THIS SUBSECTION, “TAXABLE ASSESSMENT” MEANS THE ASSESSMENT ON WHICH THE COUNTY PROPERTY TAX RATE WAS IMPOSED IN THE PRECEDING TAXABLE YEAR, ADJUSTED BY THE PHASED-IN ASSESSMENT INCREASE RESULTING FROM A REVALUATION UNDER § 8-104(C)(1)(III) OF THIS ARTICLE, LESS THE AMOUNT OF ANY ASSESSMENT ON WHICH A PROPERTY TAX CREDIT UNDER THIS SUBSECTION IS GRANTED.

(2) THE GOVERNING BODY OF WASHINGTON COUNTY OR THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN WASHINGTON COUNTY

(Over)

MAY GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON RESIDENTIAL REAL PROPERTY:

(I) THAT IS NOT A DWELLING AS DEFINED IN § 9-105 OF THIS TITLE; AND

(II) FOR WHICH THE CURRENT YEAR'S TAXABLE ASSESSMENT EXCEEDS THE PRIOR YEAR'S TAXABLE ASSESSMENT BY MORE THAN THE APPLICABLE CREDIT PERCENTAGE ESTABLISHED BY THE GOVERNING BODY UNDER PARAGRAPH (3) OF THIS SUBSECTION.

(3) THE GOVERNING BODY OF WASHINGTON COUNTY OR THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN WASHINGTON COUNTY MAY PROVIDE, BY LAW, FOR:

(I) THE APPLICABLE CREDIT PERCENTAGE FOR PURPOSES OF PARAGRAPH (2)(II) OF THIS SUBSECTION;

(II) THE AMOUNT OF THE TAX CREDIT UNDER THIS SUBSECTION;

(III) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS SUBSECTION;

(IV) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

(V) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE CREDIT UNDER THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:”.

On page 2, in line 11, strike “AND AGE”.

AMENDMENT NO. 3

On page 3, after line 26, insert:

“SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be applicable to all taxable years beginning after June 30, 2009, but before July 1, 2012. Section 1 of this Act shall remain effective for a period of 3 years and 1 month and, at the end of June 30, 2012, with no further action required by the General Assembly, Section 1 of this Act shall be abrogated and of no further force and effect.”;

in line 27, strike “2.” and substitute “4.”; in line 27, after “That” insert “Section 2 of”; strike beginning with “take” in line 27 down through “shall” in line 28; and after line 29, insert:

“SECTION 5. AND BE IT FURTHER ENACTED, That, subject to Sections 3 and 4 of this Act, this Act shall take effect June 1, 2009.”.