HOUSE BILL 781

Q2   9lr2377

By: **Delegates James, Jennings, McComas, Norman, Riley, ~~and Stifler~~ <u>Stifler,
Hixson, Doory, Bartlett, Barve, Boteler, Cardin, Elmore, Frick, George,
Howard, Ivey, Kaiser, Murphy, Myers, Olszewski, Rice, Ross, Shank,
Stukes, F. Turner, Walker, and Ramirez</u>**
Introduced and read first time: February 11, 2009
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 17, 2009

CHAPTER _____

1   AN ACT concerning

2   ~~**Harford County –**~~ **Property Tax Credit – Seniors**

3   FOR the purpose of ~~authorizing the governing body of Harford County or of a~~
4   ~~municipal corporation in Harford County to grant, by law, a tax credit against~~
5   ~~the county or municipal corporation tax imposed on certain real property owned~~
6   ~~by individuals of at least a certain age and of certain incomes; authorizing the~~
7   ~~governing body of Harford County or of a municipal corporation in Harford~~
8   ~~County to provide, by law, for eligibility criteria for the credit, the amount and~~
9   ~~duration of the credit, certain regulations and procedures, and any other~~
10   ~~provisions necessary to carry out the credit; providing for the application of this~~
11   ~~Act; and generally relating to a property tax credit in Harford County for~~
12   ~~certain real property owned by individuals of at least a certain age~~ <u>altering the</u>
13   <u>minimum age for purposes of a certain property tax credit that the Mayor and</u>
14   <u>City Council of Baltimore City or the governing body of a county or of a</u>
15   <u>municipal corporation are authorized to grant; providing for the application of</u>
16   <u>this Act; and generally relating to enabling authority for a certain property tax</u>
17   <u>credit for certain real property owned by and used as the principal residence of</u>
18   <u>certain individuals of a certain age and of limited income.</u>

19   BY ~~adding to~~ <u>repealing and reenacting, with amendments,</u>
20   Article – Tax – Property
21   Section ~~9–314(d)~~ <u>9–245(a)</u>
22   Annotated Code of Maryland

EXPLANATION: **CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**
[Brackets] indicate matter deleted from existing law.
<u>Underlining</u> indicates amendments to bill.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by
amendment.

1   (2007 Replacement Volume and 2008 Supplement)

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

Article – Tax – Property

5   ~~9–314.~~

6   ~~(D)   (1)   THE GOVERNING BODY OF HARFORD COUNTY OR OF A~~
7   ~~MUNICIPAL CORPORATION IN HARFORD COUNTY MAY GRANT, BY LAW, A~~
8   ~~PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL PROPERTY TAX~~
9   ~~IMPOSED ON REAL PROPERTY USED AS THE PRINCIPAL RESIDENCE OF AND~~
10   ~~OWNED BY AN INDIVIDUAL WHO:~~

11   ~~(I)   IS AT LEAST 65 YEARS OLD;~~

12   ~~(II)   IS OF A LIMITED INCOME; AND~~

13   ~~(III)   HAS OWNED THE HOME FOR AT LEAST 5 YEARS.~~

14   ~~(2)   THE GOVERNING BODY OF HARFORD COUNTY OR OF A~~
15   ~~MUNICIPAL CORPORATION IN HARFORD COUNTY MAY PROVIDE, BY LAW, FOR:~~

16   ~~(I)   ELIGIBILITY CRITERIA FOR A PROPERTY TAX CREDIT~~
17   ~~UNDER THIS SUBSECTION;~~

18   ~~(II)   THE AMOUNT AND DURATION OF A PROPERTY TAX~~
19   ~~CREDIT UNDER THIS SUBSECTION;~~

20   ~~(III)   REGULATIONS   AND   PROCEDURES   FOR   THE~~
21   ~~APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR A TAX CREDIT~~
22   ~~UNDER THIS SUBSECTION; AND~~

23   ~~(IV)   ANY OTHER PROVISION NECESSARY TO CARRY OUT A~~
24   ~~TAX CREDIT UNDER THIS SUBSECTION.~~

25   <u>9–245.</u>

26   <u>(a)   The Mayor and City Council of Baltimore City or the governing body of a</u>
27   <u>county or of a municipal corporation may grant, by law, a tax credit against the county</u>
28   <u>or municipal corporation property tax imposed on real property that is owned by and</u>
29   <u>used as the principal residence of an individual who is at least **[70] 65** years old and of</u>
30   <u>limited income.</u>

1   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
3 2009.

Approved:

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                                                                    Governor.

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                                              Speaker of the House of Delegates.

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                                                   President of the Senate.