

HOUSE BILL 806

Q1

9lr2376

By: **Delegate Heller**

Introduced and read first time: February 11, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Homestead Credit for Seniors with Two Homes**

3 FOR the purpose of extending eligibility for the homestead property tax credit to a
4 second home for certain homeowners under certain circumstances; establishing
5 the homestead credit at a certain percentage for the second home; and generally
6 relating to the homestead property tax credit.

7 BY repealing and reenacting, without amendments,
8 Article - Tax - Property
9 Section 9-105(b)
10 Annotated Code of Maryland
11 (2007 Replacement Volume and 2008 Supplement)

12 BY repealing and reenacting, with amendments,
13 Article - Tax - Property
14 Section 9-105(d)(3)
15 Annotated Code of Maryland
16 (2007 Replacement Volume and 2008 Supplement)

17 BY adding to
18 Article - Tax - Property
19 Section 9-105(d)(7)
20 Annotated Code of Maryland
21 (2007 Replacement Volume and 2008 Supplement)

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

24 **Article - Tax - Property**

25 9-105.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (b) If there is an increase in property assessment as calculated under this
2 section, the State and the governing body of each county and of each municipal
3 corporation shall grant a property tax credit under this section against the State,
4 county, and municipal corporation property tax imposed on real property by the State,
5 county, or municipal corporation.

6 (d) (3) [A] **EXCEPT AS PROVIDED IN PARAGRAPH (7) OF THIS**
7 **SUBSECTION, A** homeowner may claim a property tax credit under this section for
8 only 1 dwelling.

9 (7) (I) **NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A**
10 **HOMEOWNER MAY CLAIM A HOMESTEAD PROPERTY TAX CREDIT UNDER THIS**
11 **SECTION FOR A SECOND HOME IF:**

12 1. **THE HOMEOWNER IS AT LEAST 65 YEARS OF AGE;**

13 2. **THE SECOND HOME IS NOT RENTED TO OR**
14 **OCCUPIED BY AN INDIVIDUAL OTHER THAN THE HOMEOWNER OR THE**
15 **HOMEOWNER'S IMMEDIATE FAMILY MEMBERS OR PERSONAL FRIENDS FOR**
16 **MORE THAN 2 CONSECUTIVE WEEKS AT A TIME; AND**

17 3. **THE SECOND HOME IS NOT USED FOR PURPOSES**
18 **OF ESTABLISHING RESIDENCY IN ORDER TO RECEIVE STATE, COUNTY, OR**
19 **MUNICIPAL SERVICES, INCLUDING SOCIAL SERVICES OR ADMITTANCE TO A**
20 **PUBLIC SCHOOL.**

21 (II) **IF THE CRITERIA UNDER SUBPARAGRAPH (I) OF THIS**
22 **PARAGRAPH ARE SATISFIED, NOTWITHSTANDING SUBSECTION (E)(2)(II) AND**
23 **(III) OF THIS SECTION, THE HOMESTEAD CREDIT PERCENTAGE FOR THE SECOND**
24 **HOME SHALL BE 110% FOR THE STATE, COUNTY, AND MUNICIPAL**
25 **CORPORATION PROPERTY TAX.**

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
28 2009.