

# HOUSE BILL 807

Q1

9lr0354

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By: **Delegate Heller**

Introduced and read first time: February 11, 2009

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Homeowners' Property Tax Credit and Renters' Property Tax Credit**  
3 **Programs**

4 FOR the purpose of excluding the income of a caretaker relative of a renter from  
5 combined income for purposes of property tax relief to certain renters; excluding  
6 the income of a caretaker relative of a homeowner for purposes of property tax  
7 relief to certain homeowners; altering the definition of "gross income" for  
8 purposes of the Homeowners' Property Tax Credit and Renters' Property Tax  
9 Credit; providing for the application of this Act; and generally relating to  
10 renters' property tax credit and homeowners' property tax credit programs.

11 BY repealing and reenacting, with amendments,  
12 Article – Tax – Property  
13 Section 9–102(a)(4) and (6)(i) and 9–104(a)(3) and (8)(i)  
14 Annotated Code of Maryland  
15 (2007 Replacement Volume and 2008 Supplement)

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

18 **Article – Tax – Property**  
19 9–102.

20 (a) (4) "Combined income" means the combined gross income of all  
21 individuals who actually reside in a dwelling except an individual who:

22 (i) is a dependent of the renter under § 152 of the Internal  
23 Revenue Code; [or]

24 (ii) pays a reasonable amount for rent or room and board; **OR**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   **(III) IS RELATED TO THE RENTER AND RESIDES WITH THE**  
2 **RENTER FOR THE PRIMARY PURPOSE OF PROVIDING MEDICAL ASSISTANCE TO**  
3 **THE RENTER.**

4                   (6) (i) “Gross income” means the total income from all sources for  
5 the calendar year that immediately precedes the taxable year, whether or not the  
6 income is included in the definition of gross income for federal or State tax purposes,  
7 **REDUCED BY UNREIMBURSED MEDICAL EXPENSES.**

8 9–104.

9                   (a) (3) “Combined income” means the combined gross income of all  
10 individuals who actually reside in a dwelling except an individual who:

11                               (i) is a dependent of the homeowner under § 152 of the Internal  
12 Revenue Code; [or]

13                               (ii) pays a reasonable amount for rent or room and board; **OR**

14                   **(III) IS RELATED TO THE HOMEOWNER AND RESIDES WITH**  
15 **THE HOMEOWNER FOR THE PRIMARY PURPOSE OF PROVIDING MEDICAL**  
16 **ASSISTANCE TO THE HOMEOWNER.**

17                   (8) (i) “Gross income” means the total income from all sources for  
18 the calendar year that immediately precedes the taxable year, whether or not the  
19 income is included in the definition of gross income for federal or State tax purposes,  
20 **REDUCED BY UNREIMBURSED MEDICAL EXPENSES.**

21                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
22 July 1, 2009, and shall be applicable to:

23                               (1) tax relief under § 9–102 of the Tax – Property Article for all  
24 calendar years beginning after December 31, 2008; and

25                               (2) tax credits under § 9–104 of the Tax – Property Article for all  
26 taxable years beginning after June 30, 2009.