

# HOUSE BILL 1437

Q2

9lr3302

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By: **Cecil County Delegation**

Introduced and read first time: February 26, 2009

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Cecil County - Property Tax Credit - Seniors**

3 FOR the purpose of authorizing the governing body of Cecil County or of a municipal  
4 corporation in Cecil County to grant, by law, a tax credit against the county or  
5 municipal corporation tax imposed on certain real property owned by  
6 individuals of at least a certain age and of certain incomes; authorizing the  
7 governing body of Cecil County or of a municipal corporation in Cecil County to  
8 provide, by law, for eligibility criteria for the credit, the amount and duration of  
9 the credit, certain regulations and procedures, and any other provisions  
10 necessary to carry out the credit; providing for the application of this Act; and  
11 generally relating to a property tax credit in Cecil County for certain real  
12 property owned by individuals of at least a certain age.

13 BY adding to

14 Article - Tax - Property

15 Section 9-309(d)

16 Annotated Code of Maryland

17 (2007 Replacement Volume and 2008 Supplement)

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

20 **Article - Tax - Property**

21 9-309.

22 (D) (1) **THE GOVERNING BODY OF CECIL COUNTY OR OF A**  
23 **MUNICIPAL CORPORATION IN CECIL COUNTY MAY GRANT, BY LAW, A PROPERTY**  
24 **TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL PROPERTY TAX IMPOSED ON**  
25 **REAL PROPERTY USED AS THE PRINCIPAL RESIDENCE OF AND OWNED BY AN**  
26 **INDIVIDUAL WHO:**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1                   **(I) IS AT LEAST 65 YEARS OLD;**  
2                   **(II) IS OF A LIMITED INCOME; AND**  
3                   **(III) HAS OWNED THE HOME FOR AT LEAST 5 YEARS.**

4                   **(2) THE GOVERNING BODY OF CECIL COUNTY OR OF A**  
5 **MUNICIPAL CORPORATION IN CECIL COUNTY MAY PROVIDE, BY LAW, FOR:**

6                   **(I) ELIGIBILITY CRITERIA FOR A PROPERTY TAX CREDIT**  
7 **UNDER THIS SUBSECTION;**

8                   **(II) THE AMOUNT AND DURATION OF A PROPERTY TAX**  
9 **CREDIT UNDER THIS SUBSECTION;**

10                   **(III) REGULATIONS AND PROCEDURES FOR THE**  
11 **APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR A TAX CREDIT**  
12 **UNDER THIS SUBSECTION; AND**

13                   **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT A**  
14 **TAX CREDIT UNDER THIS SUBSECTION.**

15                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,  
17 2009.