

# HOUSE BILL 1500

Q2

9lr1650

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By: **Prince George's County Delegation**  
Introduced and read first time: March 4, 2009  
Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Property Tax Credit - Senior Citizens**

3 **PG 415-09**

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

13 BY adding to

14 Article - Tax - Property  
15 Section 9-318(f)  
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 9-318.

22 **(F) (1) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY**  
23 **GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX**  
24 **IMPOSED ON REAL PROPERTY USED AS THE PRINCIPAL RESIDENCE OF AND**  
25 **OWNED BY AN 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 LIMITED INCOME; AND**  
3                   **(III) HAS OWNED THEIR HOME FOR AT LEAST 30 YEARS.**

4                   **(2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY**  
5 **PROVIDE, BY LAW, FOR:**

6                   **(I) ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER**  
7 **THIS SECTION;**

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

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

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

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.