

SENATE BILL 52

Q1

9lr1016

(PRE-FILED)

By: **Senator Haines**

Requested: November 17, 2008

Introduced and read first time: January 14, 2009

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Exemptions – Application Deadline – Real Property**

3 FOR the purpose of altering a certain deadline for filing an application for abatement
4 of property tax for real property subject to an exemption; providing for the
5 application of this Act; and generally relating to applications for abatement of
6 property tax for certain property subject to an exemption.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 7–104(b)
10 Annotated Code of Maryland
11 (2007 Replacement Volume and 2008 Supplement)

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

14 **Article – Tax – Property**

15 7–104.

16 (b) (1) If an owner of **PERSONAL** property subject to an exemption on
17 June 30 files an application for abatement on or before the following September 1 with
18 the Department or the supervisor, the tax is abated for the taxable year.

19 (2) **IF AN OWNER OF REAL PROPERTY SUBJECT TO AN EXEMPTION**
20 **ON JUNE 30 FILES AN APPLICATION FOR ABATEMENT ON OR BEFORE THE**
21 **FOLLOWING APRIL 1 WITH THE DEPARTMENT OR THE SUPERVISOR, THE TAX IS**
22 **ABATED FOR THE TAXABLE YEAR.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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.