

# SENATE BILL 914

Q2

9lr1277

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By: **Harford County Senators**

Introduced and read first time: February 13, 2009

Assigned to: Rules

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## A BILL ENTITLED

1 AN ACT concerning

2 **Harford County – Tax Credit – First-Time Homebuyers**

3 FOR the purpose of authorizing the governing body of Harford County or of a  
4 municipal corporation in Harford County to grant, by law, a property tax credit  
5 against the county or municipal property tax to a first-time Maryland  
6 homebuyer under certain circumstances; authorizing the governing body of  
7 Harford County or of a municipal corporation in Harford County to provide, by  
8 law, for the amount and duration of the credit; defining a certain term;  
9 providing for the application of this Act; and generally relating to a property tax  
10 credit for first-time Maryland homebuyers in Harford County.

11 BY adding to

12 Article – Tax – Property

13 Section 9–314(d)

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 9–314.

20 (D) (1) **IN THIS SUBSECTION, “FIRST-TIME MARYLAND HOMEBUYER”**  
21 **MEANS AN INDIVIDUAL WHO HAS NEVER OWNED IN THE STATE RESIDENTIAL**  
22 **REAL PROPERTY THAT HAS BEEN THE INDIVIDUAL’S PRINCIPAL RESIDENCE.**

23 (2) **THE GOVERNING BODY OF HARFORD COUNTY OR OF A**  
24 **MUNICIPAL CORPORATION IN HARFORD COUNTY MAY GRANT, BY LAW, A**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY OR  
2 MUNICIPAL CORPORATION TAX IMPOSED ON REAL PROPERTY THAT IS OWNED  
3 BY A FIRST-TIME MARYLAND HOMEBUYER.

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

6 (I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS  
7 SUBSECTION;

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

10 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS  
11 SUBSECTION.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
13 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,  
14 2009.