

SB0683/489136/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 683
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “Homestead Property Tax Credit” and substitute “Bicounty Commissions”; in line 4, strike “, including” and substitute “and”; strike beginning with “by” in line 5 down through “districts;” in line 6 and substitute “for certain bicounty commissions; specifying the applicable homestead credit percentage for certain taxes imposed for certain bicounty commissions; defining a certain term; providing for the application and construction of certain laws relating to certain taxes imposed for certain bicounty commissions;”; in line 7, after “credit” insert “and property taxes imposed for certain bicounty commissions”; after line 7, insert:

“BY repealing and reenacting, without amendments,

Article - Tax - Property

Section 9-105(a)(1)

Annotated Code of Maryland

(2007 Replacement Volume and 2009 Supplement)

BY adding to

Article - Tax - Property

Section 9-105(a)(9)

Annotated Code of Maryland

(2007 Replacement Volume and 2009 Supplement)”;

and in line 10, strike “9-105(b)” and substitute “9-105(b), (e)(2), and (g)”.

AMENDMENT NO. 2

On page 1, after line 16, insert:

(Over)

“(a) (1) In this section the following words have the meanings indicated.

(9) “BICOUNTY COMMISSION” MEANS:

(I) THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION;

(II) THE WASHINGTON SUBURBAN SANITARY COMMISSION;
OR

(III) THE WASHINGTON SUBURBAN TRANSIT COMMISSION.”.

AMENDMENT NO. 3

On page 1, in line 24, strike “, INCLUDING:” and substitute “AND ANY PROPERTY TAX IMPOSED FOR A BICOUNTY COMMISSION.”.

On page 2, strike in their entirety lines 1 through 4, inclusive, and substitute:

“(e) (2) For each taxable year, the homestead credit percentage under paragraph (1)(i) of this subsection is:

(i) for the State property tax AND FOR ANY PROPERTY TAX IMPOSED FOR A BICOUNTY COMMISSION, 110%;

(ii) for the county property tax:

1. the homestead credit percentage established by the county under paragraph (3) of this subsection; or

2. if the county has not set a percentage for the taxable year under paragraph (3) of this subsection or has not notified the Department as

required under paragraph (6) of this subsection, the homestead credit percentage in effect for the county for the preceding taxable year; and

(iii) for the municipal corporation property tax:

1. the homestead credit percentage established by the municipal corporation under paragraph (4) of this subsection; or

2. if the municipal corporation has not set a percentage under paragraph (4) of this subsection or has not notified the Department as required under paragraph (7) of this subsection, the homestead credit percentage for the taxable year for the county in which the property is located.

(g) A homeowner who meets the requirements of this section shall be granted the property tax credit under this section against the State, county, and municipal corporation property tax AND ANY PROPERTY TAX IMPOSED FOR A BICOUNTY COMMISSION imposed on the real property of the dwelling.

SECTION 2. AND BE IT FURTHER ENACTED, That:

(a) In this section, “bicounty commission” means:

(1) the Maryland–National Capital Park and Planning Commission;

(2) the Washington Suburban Sanitary Commission; or

(3) the Washington Suburban Transit Commission.

(b) Any provision of Article 28 of the Code, Article 29 of the Code, or Chapter 870 of the Acts of the General Assembly of 1965, as amended, providing that a tax imposed for a bicounty commission shall be levied and collected as county taxes are

(Over)

levied and collected, have the same priority rights, bear the same interest and penalties, and in any other respect be treated the same as a county tax:

(1) applies only to the authority to impose, enforce, and collect the tax imposed for the bicounty commission; and

(2) may not be deemed or construed to mean that the tax imposed for the bicounty commission is a county property tax under the Tax - Property Article.”;

and in line 5, strike “2.” and substitute “3.”.