

HOUSE BILL 892

Q1

0lr2691
CF SB 683

By: **Delegate Niemann**

Introduced and read first time: February 10, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Taxes – Homestead Property Tax Credit**

3 FOR the purpose of providing that the homestead property tax credit applies to any
4 State, county, or municipal corporation property tax, including certain taxes
5 imposed by a county for a bicounty commission and certain taxes imposed for
6 special taxing districts; providing for the application of this Act; and generally
7 relating to the homestead property tax credit.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 9–105(b)
11 Annotated Code of Maryland
12 (2007 Replacement Volume and 2009 Supplement)

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

15 **Article – Tax – Property**

16 9–105.

17 (b) **(1)** If there is an increase in property assessment as calculated under
18 this section, the State and the governing body of each county and of each municipal
19 corporation shall grant a property tax credit under this section against the State,
20 county, and municipal corporation property tax imposed on real property by the State,
21 county, or municipal corporation.

22 **(2) A PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION**
23 **SHALL BE APPLICABLE TO ANY STATE, COUNTY, OR MUNICIPAL CORPORATION**
24 **PROPERTY TAX, INCLUDING:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(I) ANY PROPERTY TAX IMPOSED BY A COUNTY FOR ANY**
2 **BICOUNTY COMMISSION; AND**

3 **(II) ANY PROPERTY TAX IMPOSED FOR A SPECIAL TAXING**
4 **DISTRICT.**

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
7 2010.