

HOUSE BILL 1209

Q1

0lr3261
CF 0lr3272

By: **Delegate Ross**

Introduced and read first time: February 18, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Semiannual Payment for Residential Property**

3 FOR the purpose of requiring the governing body of a county or municipal corporation
4 to provide for a semiannual payment of State, county, municipal corporation,
5 and special taxing district property taxes for certain residential property;
6 repealing certain obsolete provisions; providing for the application of this Act;
7 and generally relating to the payment of property taxes for residential property.

8 BY repealing

9 Article – Tax – Property
10 Section 10–204.3(a) and (c)
11 Annotated Code of Maryland
12 (2007 Replacement Volume and 2009 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article – Tax – Property
15 Section 10–204.3(b)
16 Annotated Code of Maryland
17 (2007 Replacement Volume and 2009 Supplement)

18 BY renumbering

19 Article – Tax – Property
20 Section 10–204.3(d) through (j), respectively
21 to be Section 10–204.3(b) through (h), respectively
22 Annotated Code of Maryland
23 (2007 Replacement Volume and 2009 Supplement)

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

26 **Article – Tax – Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 10-204.3.

2 [(a) In this section, "owner-occupied residential property" means the
3 principal residence of a homeowner as defined in § 9-105 of this article.]

4 [(b)] (A) Notwithstanding Subtitle 1 of this title:

5 (1) the governing body of a county shall provide a semiannual
6 payment schedule for State, county, and special taxing district property taxes due on
7 [owner-occupied] residential property; and

8 (2) the governing body of a municipal corporation shall provide a
9 semiannual payment schedule for municipal corporation and special taxing district
10 property taxes due on [owner-occupied] residential property.

11 [(c) A semiannual payment schedule under this section shall apply:

12 (1) at the time of the transfer of property purchased on or after July 1,
13 2000; and

14 (2) to any current or future owner of owner-occupied residential
15 property, regardless of whether the property was purchased before July 1, 2000.]

16 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 10-204.3(d)
17 through (j), respectively, of Article – Tax – Property of the Annotated Code of
18 Maryland be renumbered to be Section(s) 10-204.3(b) through (h), respectively.

19 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
21 2010.