

SENATE BILL 683

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CF HB 892

By: **Senators Peters, Harrington, Currie, Exum, Miller, Muse, Pinsky, and Rosapepe**

Introduced and read first time: February 10, 2010

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted with floor amendments

Read second time: March 17, 2010

CHAPTER _____

1 AN ACT concerning

2 **Property Taxes – ~~Homestead Property Tax Credit~~ Bicounty Commissions**

3 FOR the purpose of providing that the homestead property tax credit applies to any
4 State, county, or municipal corporation property tax, ~~including and~~ certain
5 taxes imposed ~~by a county for a bicounty commission and certain taxes imposed~~
6 ~~for special taxing districts;~~ for certain bicounty commissions; specifying the
7 applicable homestead credit percentage for certain taxes imposed for certain
8 bicounty commissions; defining a certain term; providing for the application and
9 construction of certain laws relating to certain taxes imposed for certain
10 bicounty commissions; providing for the application of this Act; and generally
11 relating to the homestead property tax credit and property taxes imposed for
12 certain bicounty commissions.

13 BY repealing and reenacting, without amendments,

14 Article – Tax – Property

15 Section 9–105(a)(1)

16 Annotated Code of Maryland

17 (2007 Replacement Volume and 2009 Supplement)

18 BY adding to

19 Article – Tax – Property

20 Section 9–105(a)(9)

21 Annotated Code of Maryland

22 (2007 Replacement Volume and 2009 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 BY repealing and reenacting, with amendments,
 2 Article – Tax – Property
 3 Section ~~9-105(b)~~ 9-105(b), (e)(2), and (g)
 4 Annotated Code of Maryland
 5 (2007 Replacement Volume and 2009 Supplement)

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

8 **Article – Tax – Property**

9 9-105.

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

11 **(9) “BICOUNTY COMMISSION” MEANS:**

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

14 **(II) THE WASHINGTON SUBURBAN SANITARY COMMISSION;**
 15 **OR**

16 **(III) THE WASHINGTON SUBURBAN TRANSIT COMMISSION.**

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:~~ AND ANY PROPERTY TAX IMPOSED FOR A**
 25 **BICOUNTY COMMISSION.**

26 ~~**(I) ANY PROPERTY TAX IMPOSED BY A COUNTY FOR ANY**~~
 27 ~~**BICOUNTY COMMISSION; AND**~~

28 ~~**(II) ANY PROPERTY TAX IMPOSED FOR A SPECIAL TAXING**~~
 29 ~~**DISTRICT.**~~

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

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

3 (ii) for the county property tax:

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

6 2. if the county has not set a percentage for the taxable
7 year under paragraph (3) of this subsection or has not notified the Department as
8 required under paragraph (6) of this subsection, the homestead credit percentage in
9 effect for the county for the preceding taxable year; and

10 (iii) for the municipal corporation property tax:

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

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

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

21 SECTION 2. AND BE IT FURTHER ENACTED, That:

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

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

24 (2) the Washington Suburban Sanitary Commission; or

25 (3) the Washington Suburban Transit Commission.

26 (b) Any provision of Article 28 of the Code, Article 29 of the Code, or Chapter
27 870 of the Acts of the General Assembly of 1965, as amended, providing that a tax
28 imposed for a bicounty commission shall be levied and collected as county taxes are
29 levied and collected, have the same priority rights, bear the same interest and
30 penalties, and in any other respect be treated the same as a county tax:

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

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

3 SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take
4 effect June 1, 2010, and shall be applicable to all taxable years beginning after
5 June 30, 2010.

Approved:

_____ Governor.

_____ President of the Senate.

_____ Speaker of the House of Delegates.