

SENATE BILL 1083

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CF HB 1209

By: **Senators DeGrange, Kasemeyer, King, Munson, Peters, Robey, and Stoltzfus**

Introduced and read first time: March 3, 2010

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Semiannual Payment for Real 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 real property; repealing
6 certain obsolete provisions; providing for the application of this Act; and
7 generally relating to the payment of property taxes for residential property.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – Property
10 Section 10–204.3(a)
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 repealing
19 Article – Tax – Property
20 Section 10–204.3(c)
21 Annotated Code of Maryland
22 (2007 Replacement Volume and 2009 Supplement)

23 BY renumbering
24 Article – Tax – Property
25 Section 10–204.3(d) through (j), respectively
26 to be Section 10–204.3(c) through (i), respectively

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Annotated Code of Maryland
2 (2007 Replacement Volume and 2009 Supplement)

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

5 **Article – Tax – Property**

6 10–204.3.

7 (a) In this section, “owner–occupied residential property” means the
8 principal residence of a homeowner as defined in § 9–105 of this article.

9 (b) Notwithstanding Subtitle 1 of this title:

10 (1) the governing body of a county shall provide a semiannual
11 payment schedule for State, county, and special taxing district property taxes due on
12 owner–occupied residential property **AND AN OPTIONAL SEMIANNUAL PAYMENT**
13 **SCHEDULE FOR ALL OTHER REAL PROPERTY**; and

14 (2) the governing body of a municipal corporation shall provide a
15 semiannual payment schedule for municipal corporation and special taxing district
16 property taxes due on owner–occupied residential property **AND AN OPTIONAL**
17 **SEMIANNUAL PAYMENT SCHEDULE FOR ALL OTHER REAL PROPERTY**.

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

19 (1) at the time of the transfer of property purchased on or after July 1,
20 2000; and

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

23 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 10–204.3(d)
24 through (j), respectively, of Article – Tax – Property of the Annotated Code of
25 Maryland be renumbered to be Section(s) 10–204.3(c) through (i), respectively.

26 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
28 2010.