

HOUSE BILL 880

Q1

2lr2168

By: **Delegates Glass, Bates, Boteler, Frush, Hough, Love, McComas,
McDonough, Myers, and Stocksdale**

Introduced and read first time: February 9, 2012

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit for Individuals At Least 60 Years Old**

3 FOR the purpose of altering the minimum age for purposes of a certain property tax
4 credit that the Mayor and City Council of Baltimore City or the governing body
5 of a county or of a municipal corporation are authorized to grant; providing for
6 the application of this Act; and generally relating to enabling authority for a
7 certain property tax credit for certain real property owned by and used as the
8 principal residence of certain individuals of a certain age and of limited income.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–245(a)
12 Annotated Code of Maryland
13 (2007 Replacement Volume and 2011 Supplement)

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

16 **Article – Tax – Property**

17 9–245.

18 (a) The Mayor and City Council of Baltimore City or the governing body of a
19 county or of a municipal corporation may grant, by law, a tax credit against the county
20 or municipal corporation property tax imposed on real property that is owned by and
21 used as the principal residence of an individual who is at least [65] **60** years old and of
22 limited income.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2012, and shall be applicable to all taxable years beginning after June 30,
3 2012.