

HOUSE BILL 128

Q1

EMERGENCY BILL

3lr1592
CF SB 158

By: Delegates M. Washington, Anderson, Beidle, Braveboy, Gaines, Lafferty, Luedtke, McDermott, McIntosh, Mitchell, Mizeur, B. Robinson, Rudolph, Stukes, Summers, and Tarrant Tarrant, A. Washington, Frick, McMillan, A. Miller, Hixson, F. Turner, Afzali, Barve, Boteler, Branch, Cardin, Fisher, George, Harper, Howard, Ivey, Kaiser, Myers, Serafini, and Walker

Introduced and read first time: January 17, 2013

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 18, 2013

CHAPTER _____

1 AN ACT concerning

2 **Homestead Tax Credit – Eligibility Verification and Application – ~~Extension~~**

3 FOR the purpose of altering the ~~date by which~~ dates by which certain applications for
4 the homestead property tax credit ~~may not be authorized or granted unless a~~
5 ~~certain application is~~ for certain dwellings are required to be filed with the
6 State Department of Assessments and Taxation; altering the taxable years in
7 which the tax credit may not be granted for certain dwellings under certain
8 circumstances; making this Act an emergency measure; and generally relating
9 to the homestead property tax credit.

10 BY repealing and reenacting, without amendments,

11 Article – Tax – Property

12 Section 9–105(d)(1)

13 Annotated Code of Maryland

14 (2012 Replacement Volume)

15 BY repealing and reenacting, with amendments,

16 Article – Tax – Property

17 Section 9–105(d)(6)

18 Annotated Code of Maryland

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 (2012 Replacement Volume)

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

4 **Article – Tax – Property**

5 9–105.

6 (d) (1) Subject to the provisions of paragraph (6) of this subsection, the
7 Department shall authorize and the State, a county, or a municipal corporation shall
8 grant a property tax credit under this section for a taxable year unless during the
9 previous taxable year:

10 (i) the dwelling was transferred for consideration to new
11 ownership;

12 (ii) the value of the dwelling was increased due to a change in
13 the zoning classification of the dwelling initiated or requested by the homeowner or
14 anyone having an interest in the property;

15 (iii) the use of the dwelling was changed substantially; or

16 (iv) the assessment of the dwelling was clearly erroneous due to
17 an error in calculation or measurement of improvements on the real property.

18 (6) (i) To qualify for the credit under this section, a homeowner
19 shall submit an application for the credit to the Department as provided in this
20 paragraph.

21 (ii) The application shall:

22 1. be made on the form that the Department provides;

23 2. provide the information required by the form;

24 3. include a statement by the homeowner under oath
25 that the facts stated in the application are true, correct, and complete; and

26 4. **EXCEPT AS PROVIDED IN SUBPARAGRAPH (III) OF**
27 **THIS PARAGRAPH**, be filed on or before ~~July 1 of~~ **THE MAY 1 PRECEDING** the first
28 taxable year for which the property tax credit under this section is to be allowed.

29 (iii) For a dwelling that was last transferred for consideration to
30 new ownership on or before December 31, 2007, **AN APPLICATION SHALL BE FILED**
31 **WITH THE DEPARTMENT ON OR BEFORE DECEMBER 30, 2013, OR** the
32 Department may not authorize and the State, county, and municipal corporation may

1 not grant the property tax credit under this section ~~after~~ [December 31, 2012] ~~JUNE~~
 2 ~~1, 2013~~, unless an application is filed with the Department as required under this
 3 ~~paragraph~~:

4 1. FOR THE TAXABLE YEAR BEGINNING JULY 1,
 5 2014; AND

6 2. FOR A TAXABLE YEAR BEGINNING AFTER JUNE 30,
 7 2015, UNLESS AN APPLICATION IS FILED AS REQUIRED UNDER SUBPARAGRAPHS
 8 (I) AND (II) OF THIS PARAGRAPH.

9 (iv) If a dwelling previously received a credit under this section
 10 and failed to qualify for 1 taxable year because of a failure to file the application
 11 required under this paragraph, the Department:

12 1. shall grant the credit for the dwelling for the next
 13 following taxable year on the timely filing of the application by the same homeowner
 14 who previously received the credit; and

15 2. shall calculate the prior year's taxable assessment for
 16 the dwelling as if the credit had not been lost for the 1 intervening taxable year.

17 (v) The Department shall provide a homeowner the option to
 18 submit the application required under this paragraph electronically on the
 19 Department's Web site.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
 21 measure, is necessary for the immediate preservation of the public health or safety,
 22 has been passed by a yea and nay vote supported by three-fifths of all the members
 23 elected to each of the two Houses of the General Assembly, and shall take effect from
 24 the date it is enacted.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.