

SENATE BILL 158

Q1

EMERGENCY BILL

3lr0855
CF HB 128

By: **Senators Conway, Ferguson, Gladden, Jones–Rodwell, McFadden, and Pugh**

Introduced and read first time: January 17, 2013

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of altering the date by which the homestead property tax credit may
4 not be authorized or granted unless a certain application is filed with the State
5 Department of Assessments and Taxation; making this Act an emergency
6 measure; and generally relating to the homestead property tax credit.

7 BY repealing and reenacting, without amendments,

8 Article – Tax – Property

9 Section 9–105(d)(1)

10 Annotated Code of Maryland

11 (2012 Replacement Volume)

12 BY repealing and reenacting, with amendments,

13 Article – Tax – Property

14 Section 9–105(d)(6)

15 Annotated Code of Maryland

16 (2012 Replacement Volume)

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

19 **Article – Tax – Property**

20 9–105.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) the dwelling was transferred for consideration to new
2 ownership;

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

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

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

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

12 (ii) The application shall:

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

14 2. provide the information required by the form;

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

17 4. be filed on or before July 1 of the first taxable year for
18 which the property tax credit under this section is to be allowed.

19 (iii) For a dwelling that was last transferred for consideration to
20 new ownership on or before December 31, 2007, the Department may not authorize
21 and the State, county, and municipal corporation may not grant the property tax
22 credit under this section after [December 31, 2012] **JUNE 1, 2013**, unless an
23 application is filed with the Department as required under this paragraph.

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

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

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

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

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