

# HOUSE BILL 1078

Q2

6lr0810

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By: **Montgomery County Delegation**

Introduced and read first time: February 11, 2016

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Montgomery County – Property Tax – Homestead Tax Credit Percentage**

3 **MC 28–16**

4 FOR the purpose of altering the maximum homestead property tax credit percentage in  
5 Montgomery County; providing for the application of this Act; and generally relating  
6 to the homestead property tax credit in Montgomery County.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 9–105(e)(5)

10 Annotated Code of Maryland

11 (2012 Replacement Volume and 2015 Supplement)

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

14 **Article – Tax – Property**

15 9–105.

16 (e) (5) (I) [The] **EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS**  
17 **PARAGRAPH, THE** homestead credit percentage for any county or municipal corporation  
18 property tax:

19 [(i)] 1. may not be less than 100% or exceed 110% for any taxable  
20 year; and

21 [(ii)] 2. shall be expressed in increments of 1 percentage point.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   **(ii) IN MONTGOMERY COUNTY, THE HOMESTEAD CREDIT**  
2 **PERCENTAGE FOR THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX MAY**  
3 **NOT BE LESS THAN 100% OR EXCEED 105% FOR ANY TAXABLE YEAR.**

4                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
5 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.