$\mathrm{Q}1$ 7lr2475 CF SB 132

By: Delegates Rose, Buckel, Folden, Grammer, Hornberger, S. Howard, Malone, Mautz, W. Miller, Saab, Shoemaker, and Vogt

Introduced and read first time: February 6, 2017

Assigned to: Ways and Means

A BILL ENTITLED

AN ACT concerning 1 2 Property Tax – Exemption for Disabled Veterans – Percentage of Disability 3 FOR the purpose of expanding eligibility for a property tax exemption for the dwelling 4 house of a disabled veteran to include veterans with at least a certain percentage of 5 service connected disability; providing for the application of this Act; and generally 6 relating to a property tax exemption for the dwelling house of a disabled veteran. 7 BY repealing and reenacting, with amendments, 8 Article - Tax - Property 9 Section 7–208(a) 10 Annotated Code of Maryland (2012 Replacement Volume and 2016 Supplement) 11 12BY repealing and reenacting, without amendments, 13 Article – Tax – Property 14 Section 7-208(b)Annotated Code of Maryland 15 (2012 Replacement Volume and 2016 Supplement) 16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, 17 18 That the Laws of Maryland read as follows: 19 Article - Tax - Property 20 7-208. 21 (a) In this section the following words have the meanings indicated. (1)

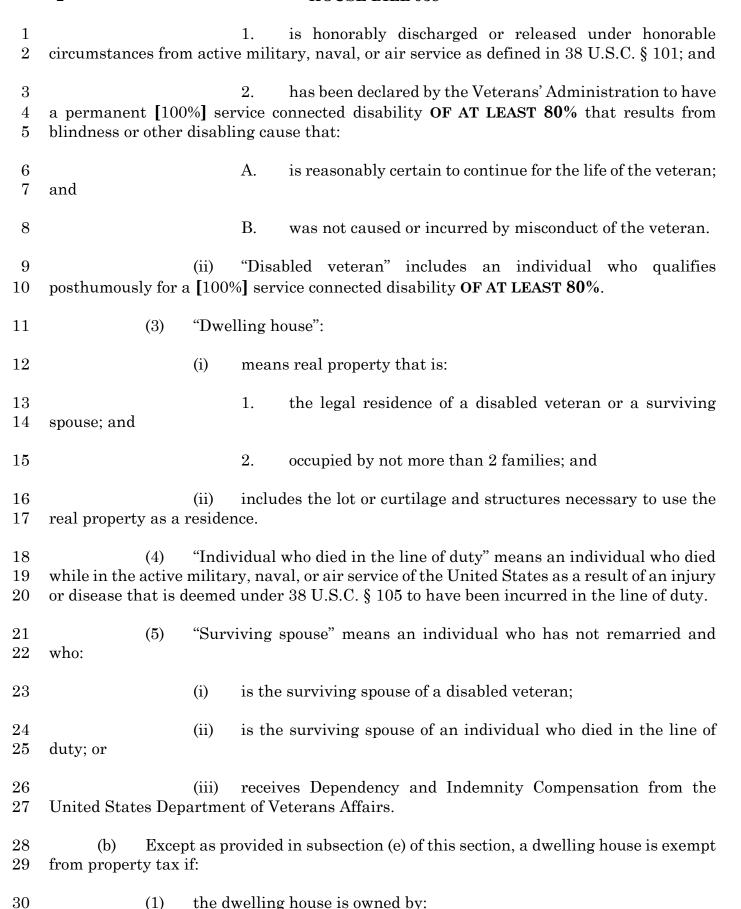
"Disabled veteran" means an individual who:

(2)

(i)

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1		(i)	a disabled veteran;
2 3	if:	(ii)	a surviving spouse of an individual who died in the line of duty,
4 5	time of the individ	ual's d	1. the dwelling house was owned by the individual at the eath;
6 7 8	•		2. the dwelling house was acquired by the surviving spouse dividual's death, if the individual or the surviving spouse was of the date of the individual's death; or
9 10 11	spouse qualified fo to the extent of the		3. the dwelling house was acquired after the surviving aption for a former dwelling house under item 1 or 2 of this item, ous exemption; or
$\frac{12}{3}$	requirements of su	(iii) bsectio	a surviving spouse of a disabled veteran who meets the on (c) of this section; and
4	(2)	the ap	oplication requirements of subsection (d) of this section are met.
15 16			BE IT FURTHER ENACTED, That this Act shall take effect June licable to all taxable years beginning after June 30, 2017.