

# HOUSE BILL 1234

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By: **Delegates Wilkins, Kaiser, Hixson, Hornberger, Patterson, and Walker**  
Introduced and read first time: February 10, 2017  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit for Retired Military Service Members – Eligibility**

3 FOR the purpose of expanding eligibility for a credit authorized against the county or  
4 municipal corporation property tax for retired military service members to include  
5 certain members of the uniformed services of the United States, the military  
6 reserves, and the National Guard; providing for the application of this Act; and  
7 generally relating to a property tax credit for retired military service members.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 9–258

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2016 Supplement)

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

15 **Article – Tax – Property**

16 9–258.

17 (a) (1) In this section the following words have the meanings indicated.

18 (2) “Dwelling” has the meaning stated in § 9–105 of this title;

19 (3) “Eligible individual” means:

20 (i) an individual who is at least 65 years old and has lived in the  
21 same dwelling for at least the preceding 40 years; or

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) an individual who is at least 65 years old and is a retired member  
2 of the [armed forces] **UNIFORMED SERVICES** of the United States **AS DEFINED IN 10**  
3 **U.S.C. § 101, THE MILITARY RESERVES, OR THE NATIONAL GUARD.**

4 (b) The Mayor and City Council of Baltimore City or the governing body of a  
5 county or municipal corporation may grant, by law, a property tax credit under this section  
6 against the county or municipal corporation property tax imposed on the dwelling of an  
7 eligible individual.

8 (c) The property tax credit allowed under this section may:

9 (1) not exceed 20% of the county or municipal corporation property tax  
10 imposed on the property; and

11 (2) be granted for a period of up to 5 years.

12 (d) The Mayor and City Council of Baltimore City or the governing body of a  
13 county or municipal corporation may provide, by law, for:

14 (1) the maximum assessed value of a dwelling that is eligible for the tax  
15 credit under this section;

16 (2) additional eligibility criteria for the tax credit under this section;

17 (3) regulations and procedures for the application and uniform processing  
18 of requests for the tax credit; and

19 (4) any other provision necessary to carry out the tax credit under this  
20 section.

21 **SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect June  
22 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.