

SENATE BILL 251

Q2

7lr0891
CF HB 1269

By: ~~Senator Simonaire Anne Arundel County Senators~~ **Senators Simonaire, Astle,
DeGrange, Reilly, and Rosapepe**

Introduced and read first time: January 20, 2017

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted with floor amendments

Read second time: March 14, 2017

CHAPTER _____

1 AN ACT concerning

2 **Anne Arundel County – Property Tax – Credit for Seniors of Limited Income**

3 FOR the purpose of authorizing the governing body of Anne Arundel County or of a
4 municipal corporation in Anne Arundel County to grant, by law, a tax credit against
5 the county or municipal corporation property tax imposed on real property owned
6 and used as a principal residence by an individual of a certain minimum age and of
7 limited income; authorizing the governing body of Anne Arundel County or of a
8 municipal corporation in Anne Arundel County to provide, by law, for the amount
9 and duration of the credit, the eligibility criteria and application process for the
10 credit, and any other provision necessary to administer the credit; providing for the
11 application of this Act; and generally relating to a property tax credit in Anne
12 Arundel County for individuals of a certain age and income.

13 BY adding to

14 Article – Tax – Property

15 Section 9–303(b)(7)

16 Annotated Code of Maryland

17 (2012 Replacement Volume and 2016 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – Property**

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 9-303.

2 (b) (7) (I) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF
3 A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY LAW, A
4 PROPERTY TAX CREDIT UNDER THIS PARAGRAPH AGAINST THE COUNTY OR
5 MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS
6 OWNED BY AND USED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL WHO IS AT
7 LEAST 62 YEARS OLD AND OF LIMITED INCOME.

8 (II) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF
9 A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY LAW,
10 FOR:

11 1. THE AMOUNT AND DURATION OF THE PROPERTY TAX
12 CREDIT UNDER THIS PARAGRAPH;

13 2. INCOME ELIGIBILITY CRITERIA AND ANY ADDITIONAL
14 ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

15 3. REGULATIONS AND PROCEDURES FOR THE
16 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

17 4. ANY OTHER PROVISION NECESSARY TO ADMINISTER
18 THE TAX CREDIT UNDER THIS PARAGRAPH.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
20 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.