

Chapter 59

(Senate Bill 251)

AN ACT concerning

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

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

BY adding to

Article – Tax – Property

Section 9–303(b)(7)

Annotated Code of Maryland

(2012 Replacement Volume and 2016 Supplement)

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

Article – Tax – Property

9–303.

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

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

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

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

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

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

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

Approved by the Governor, April 11, 2017.