

# HOUSE BILL 120

Q1

8lr0331

---

By: **Delegate Knotts**

Introduced and read first time: January 15, 2018

Assigned to: Ways and Means

---

## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Education Tax Relief for Elderly Individuals**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
4 governing body of a county to grant, by law, a property tax credit against the portion  
5 of the county property tax that is used to fund the county board of education and is  
6 imposed on real property that is owned by and used as the principal residence of an  
7 individual who is at least a certain age; authorizing the Mayor and City Council of  
8 Baltimore City or the governing body of a county to provide for certain matters  
9 relating to the tax credit; providing for the application of this Act; and generally  
10 relating to a property tax credit to provide education tax relief for elderly individuals.

11 BY adding to

12 Article – Tax – Property

13 Section 9–261

14 Annotated Code of Maryland

15 (2012 Replacement Volume and 2017 Supplement)

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

18 **Article – Tax – Property**

19 **9–261.**

20 **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
21 **GOVERNING BODY OF A COUNTY MAY GRANT, BY LAW, A TAX CREDIT AGAINST THE**  
22 **PORTION OF THE COUNTY PROPERTY TAX THAT IS:**

23 **(1) USED TO FUND THE COUNTY BOARD OF EDUCATION; AND**

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(2) IMPOSED ON REAL PROPERTY THAT IS OWNED BY AND USED AS**  
2 **THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL WHO IS AT LEAST 65 YEARS OLD.**

3           **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
4 **GOVERNING BODY OF A COUNTY MAY PROVIDE, BY LAW, FOR:**

5           **(1) THE AMOUNT AND DURATION OF THE PROPERTY TAX CREDIT**  
6 **UNDER THIS SECTION;**

7           **(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER**  
8 **THIS SECTION;**

9           **(3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND**  
10 **UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

11           **(4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.**

12           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
13 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.