

# HOUSE BILL 165

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8lr1181  
CF 8lr2138

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By: **Delegates Kittleman, Glass, and Metzgar**  
Introduced and read first time: January 17, 2018  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Widow or Widower of Veteran**

3 FOR the purpose of altering eligibility for a credit authorized against the county or  
4 municipal corporation property tax for certain veterans to include the widow or  
5 widower of certain veterans; providing for the application of this Act; and generally  
6 relating to a property tax credit for the widow or widower of certain veterans.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – Property  
9 Section 9–258  
10 Annotated Code of Maryland  
11 (2012 Replacement Volume and 2017 Supplement)

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

14 **Article – Tax – Property**

15 9–258.

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

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

18 (3) “Eligible individual” means:

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

21 (ii) an individual who is at least 65 years old and is a retired member

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military  
2 reserves, or the National Guard; OR

3 (III) THE WIDOW OR WIDOWER OF AN INDIVIDUAL DESCRIBED IN  
4 ITEM (II) OF THIS PARAGRAPH.

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

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

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

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

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

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

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

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

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

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
23 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.