

SENATE BILL 158

Q1

8lr1466
CF 8lr0580

By: **Senator Rosapepe**

Introduced and read first time: January 15, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Homestead Property Tax Credit Program – Eligibility Awareness**

3 FOR the purpose of requiring the State Department of Assessments and Taxation, on or
4 before a certain date, to identify certain homeowners who may be eligible for but
5 have failed to apply for a certain homestead property tax credit; requiring the
6 Department to contact each homeowner identified under this Act by mail for certain
7 purposes; and generally relating to the homestead property tax credit program.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 9–105(f)

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2017 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 9–105.

17 (f) **(1)** The Department shall give notice of the possible property tax credit
18 under this section.

19 **(2) IN ADDITION TO THE NOTICE REQUIRED UNDER PARAGRAPH (1)**
20 **OF THIS SUBSECTION, ON OR BEFORE FEBRUARY 1, 2019, AND AT LEAST EVERY 3**
21 **YEARS THEREAFTER, THE DEPARTMENT SHALL:**

22 **(I) IDENTIFY HOMEOWNERS WHO MAY BE ELIGIBLE FOR BUT**
23 **HAVE FAILED TO APPLY FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(II) CONTACT EACH HOMEOWNER IDENTIFIED UNDER ITEM (I)**
2 **OF THIS PARAGRAPH BY MAIL TO INFORM THE HOMEOWNER THAT THE HOMEOWNER**
3 **MAY BE ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION AND HOW**
4 **TO APPLY FOR THE CREDIT.**

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 October 1, 2018.