

SENATE BILL 427

Q1
SB 601/17 – B&T

8lr1901

By: **Senators Bates, Cassilly, Eckardt, Edwards, Hershey, Madaleno, Robinson, Salling, Serafini, Simonaire, Smith, and Waugh**

Introduced and read first time: January 25, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Elderly Individuals and Veterans – Eligibility**

3 FOR the purpose of altering the definition of “eligible individual” by requiring that an
4 elderly individual must live in the same county, rather than the same dwelling, for
5 a certain number of years to be eligible for a certain statewide optional property tax
6 credit against the county or municipal corporation property tax; providing for the
7 application of this Act; and generally relating to the eligibility of certain elderly
8 individuals for a certain property tax credit.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–258
12 Annotated Code of Maryland
13 (2012 Replacement Volume and 2017 Supplement)

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

16 **Article – Tax – Property**

17 9–258.

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

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

20 (3) “Eligible individual” means:

21 (i) an individual who is at least 65 years old and has lived in the

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 same [dwelling] COUNTY for at least the preceding [40] 25 years AND THE DWELLING
2 FOR WHICH THE CREDIT UNDER THIS SECTION IS CLAIMED IS LOCATED IN THAT
3 COUNTY; or

4 (ii) an individual who is at least 65 years old and is a retired member
5 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military
6 reserves, or the National Guard.

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

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

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

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

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

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

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

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

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

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
25 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.