

# SENATE BILL 427

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SB 601/17 – B&T

8lr1901

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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

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Committee Report: Favorable

Senate action: Adopted

Read second time: February 13, 2018

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## CHAPTER \_\_\_\_\_

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.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

2 (3) “Eligible individual” means:

3 (i) an individual who is at least 65 years old and has lived in the  
4 same [dwelling] COUNTY for at least the preceding [40] **25** years **AND THE DWELLING**  
5 **FOR WHICH THE CREDIT UNDER THIS SECTION IS CLAIMED IS LOCATED IN THAT**  
6 **COUNTY; or**

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

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

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

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

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

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

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

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

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

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

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
28 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.