

# SENATE BILL 429

Q1

(8lr2138)

## ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by **Senators Bates, Cassilly, Eckardt, Hershey, Hough, Jennings, Madaleno, Ready, Robinson, Salling, Serafini, Smith, ~~and Waugh Waugh~~, DeGrange, Edwards, Manno, and Peters**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

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

1 AN ACT concerning

2 **Property Tax Credit – ~~Widow or Widower~~ Surviving Spouse 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~~ certain surviving spouses of certain veterans; providing for the application  
6 of this Act; and generally relating to a property tax credit for the ~~widow or widower~~  
7 surviving spouses of certain veterans.

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

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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.

*Italics indicate opposite chamber / conference committee amendments.*



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

3 **Article – Tax – Property**

4 9–258.

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

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

7 (3) “Eligible individual” means:

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

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

13 (iii) ~~THE WIDOW OR WIDOWER~~ **A SURVIVING SPOUSE, WHO HAS**  
14 **NOT REMARRIED, OF AN INDIVIDUAL DESCRIBED IN ITEM (II) OF THIS PARAGRAPH.**

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

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

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

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

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

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

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

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

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

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
4 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.