

SENATE BILL 429

Q1

8lr2138
CF HB 165

By: **Senators Bates, Cassilly, Eckardt, Hershey, Hough, Jennings, Madaleno, Ready, Robinson, Salling, Serafini, 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 – 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]

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

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

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

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

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

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

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

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