

HOUSE BILL 81

Q1

9lr0542
CF SB 816

By: Delegates Wilkins, Charkoudian, Crutchfield, Hill, Moon, Saab, ~~and~~
~~Valentino-Smith~~ Valentino-Smith, Kipke, Pena-Melnyk, Malone, Adams,
Shoemaker, Kaiser, Walker, D. Barnes, Boteler, Buckel, Cain,
Palakovich Carr, Ebersole, Feldmark, Guyton, Hornberger, Ivey, Long,
Luedtke, Mosby, Patterson, Reilly, Rose, Smith, Turner, and Washington

Introduced and read first time: January 17, 2019

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 12, 2019

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – 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 the surviving spouses of certain retired
5 veterans; providing that certain surviving spouses who are under a certain age may
6 continue to receive the tax credit if the surviving spouses qualified for and received
7 the tax credit before a certain date; providing for the application of this Act; and
8 generally relating to eligibility for a property tax credit for the surviving spouses of
9 certain veterans.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–258
13 Annotated Code of Maryland
14 (2012 Replacement Volume and 2018 Supplement)

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

17 **Article – Tax – Property**

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 9–258.

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

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

4 (3) “Eligible individual” means:

5 (i) an individual who is at least 65 years old and has lived in the
6 same dwelling for at least the preceding 40 years;

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; or

10 (iii) a surviving spouse, who **IS AT LEAST 65 YEARS OLD AND** has
11 not remarried, of [an individual described in item (ii) of this paragraph] **A RETIRED**
12 **MEMBER OF THE UNIFORMED SERVICES OF THE UNITED STATES AS DEFINED IN 10**
13 **U.S.C. § 101, THE MILITARY RESERVES, OR THE NATIONAL GUARD.**

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

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

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

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

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

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

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

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

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

1 SECTION 2. AND BE IT FURTHER ENACTED, That a surviving spouse, who is
2 under the age of 65 years and has not remarried, of a retired member of the uniformed
3 services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the
4 National Guard, may continue to receive the tax credit under § 9–258 of the Tax – Property
5 Article as enacted by Section 1 of this Act if the surviving spouse qualified for and received
6 the tax credit before June 1, 2019.

7 ~~SECTION 2.~~ SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 June 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.