

HOUSE BILL 1396

Q1

9lr3186
CF SB 357

By: **Delegates Metzgar, Adams, Arentz, Arikan, Barron, Boteler, Bromwell, Buckel, Carey, Chang, Corderman, Cox, Feldmark, Fennell, Grammer, Guyton, Harrison, Kipke, Kittleman, Krimm, Lafferty, Long, Mangione, Parrott, Reilly, Rose, Shoemaker, Sydnor, Szeliga, Valentino-Smith, and Wilson**

Introduced and read first time: February 25, 2019

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Exemption – Disabled Veterans**

3 FOR the purpose of expanding eligibility for a property tax exemption for the dwelling
4 house of a disabled veteran to include veterans with at least a certain percentage of
5 service connected disability; providing for the application of this Act; and generally
6 relating to a property tax exemption for the dwelling house of a disabled veteran.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 7–208(a)
10 Annotated Code of Maryland
11 (2012 Replacement Volume and 2018 Supplement)

12 BY repealing and reenacting, without amendments,
13 Article – Tax – Property
14 Section 7–208(b)
15 Annotated Code of Maryland
16 (2012 Replacement Volume and 2018 Supplement)

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

19 **Article – Tax – Property**

20 7–208.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) (i) “Disabled veteran” means an individual who:

2 1. is honorably discharged or released under honorable
3 circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and

4 2. has been declared by the Veterans’ Administration to have
5 a permanent [100%] service connected disability **OF AT LEAST 80%** that results from
6 blindness or other disabling cause that:

7 A. is reasonably certain to continue for the life of the veteran;
8 and

9 B. was not caused or incurred by misconduct of the veteran.

10 (ii) “Disabled veteran” includes an individual who qualifies
11 posthumously for a [100%] service connected disability **OF AT LEAST 80%**.

12 (3) “Dwelling house”:

13 (i) means real property that is:

14 1. the legal residence of a disabled veteran or a surviving
15 spouse; and

16 2. occupied by not more than 2 families; and

17 (ii) includes the lot or curtilage and structures necessary to use the
18 real property as a residence.

19 (4) “Individual who died in the line of duty” means an individual who died
20 while in the active military, naval, or air service of the United States as a result of an injury
21 or disease that is deemed under 38 U.S.C. § 105 to have been incurred in the line of duty.

22 (5) “Surviving spouse” means an individual who has not remarried and
23 who:

24 (i) is the surviving spouse of a disabled veteran;

25 (ii) is the surviving spouse of an individual who died in the line of
26 duty; or

27 (iii) receives Dependency and Indemnity Compensation from the
28 United States Department of Veterans Affairs.

29 (b) Except as provided in subsection (e) of this section, a dwelling house is exempt
30 from property tax if:

1 (1) the dwelling house is owned by:

2 (i) a disabled veteran;

3 (ii) a surviving spouse of an individual who died in the line of duty,
4 if:

5 1. the dwelling house was owned by the individual at the
6 time of the individual's death;

7 2. the dwelling house was acquired by the surviving spouse
8 within 2 years of the individual's death, if the individual or the surviving spouse was
9 domiciled in the State as of the date of the individual's death; or

10 3. the dwelling house was acquired after the surviving
11 spouse qualified for exemption for a former dwelling house under item 1 or 2 of this item,
12 to the extent of the previous exemption; or

13 (iii) a surviving spouse of a disabled veteran who meets the
14 requirements of subsection (c) of this section; and

15 (2) the application requirements of subsection (d) of this section are met.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
17 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.