SENATE BILL 357

Q1 SB 459/18 – B&T

By: Senators Salling, Augustine, Bailey, Eckardt, Edwards, Ellis, Gallion, Hershey, Hough, Peters, Serafini, Simonaire, Smith, and West

Introduced and read first time: January 31, 2019

Assigned to: Budget and Taxation

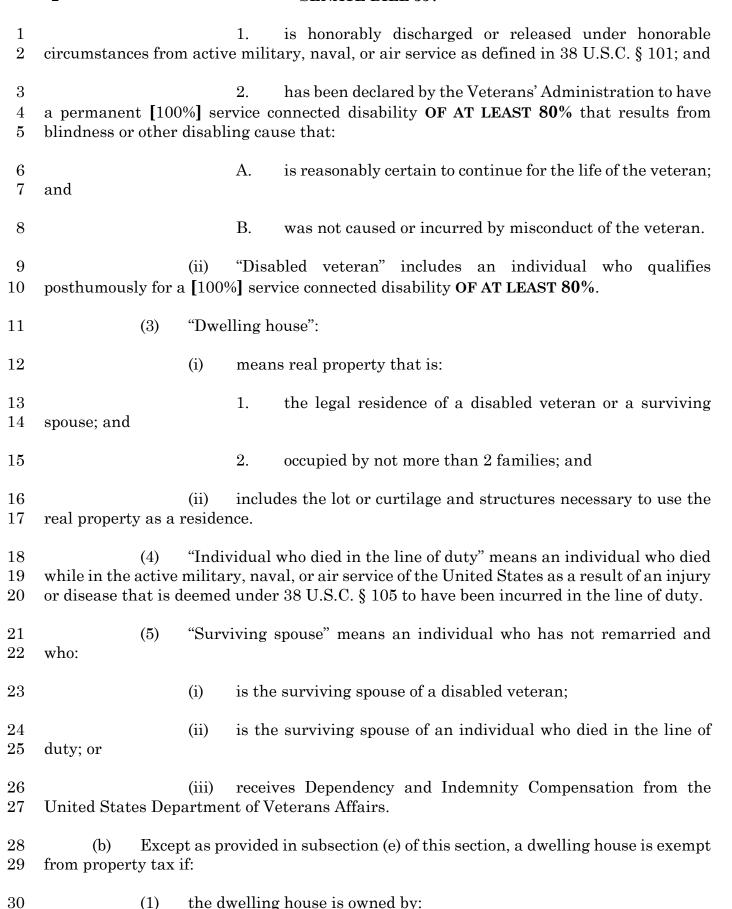
A BILL ENTITLED

AN ACT concerning 1 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 (2012 Replacement Volume and 2018 Supplement) 11 12BY repealing and reenacting, without amendments, 13 Article – Tax – Property 14 Section 7-208(b)Annotated Code of Maryland 15 16 (2012 Replacement Volume and 2018 Supplement) SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND. 17 18 That the Laws of Maryland read as follows: 19 Article - Tax - Property 20 7-208. 21 (a) In this section the following words have the meanings indicated. (1) 22 "Disabled veteran" means an individual who: (2) (i)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.





T	(1) a disabled veteran;
2 3	(ii) a surviving spouse of an individual who died in the line of duty, if:
4 5	1. the dwelling house was owned by the individual at the time of the individual's death;
6 7 8	2. the dwelling house was acquired by the surviving spouse within 2 years of the individual's death, if the individual or the surviving spouse was domiciled in the State as of the date of the individual's death; or
9 10 11	3. the dwelling house was acquired after the surviving spouse qualified for exemption for a former dwelling house under item 1 or 2 of this item, to the extent of the previous exemption; or
12 13	(iii) a surviving spouse of a disabled veteran who meets the requirements of subsection (c) of this section; and
14	(2) the application requirements of subsection (d) of this section are met.
15 16	SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.