

SENATE BILL 654

Q1

9lr2059

By: **Senators Hester and Zucker**

Introduced and read first time: February 4, 2019

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Elderly Individuals – Eligibility**

3 FOR the purpose of altering the number of years that an elderly individual must live in the
4 same dwelling for purposes of defining “eligible individual” as it relates to eligibility
5 for a certain statewide optional property tax credit against the county or municipal
6 corporation property tax; providing for the application of this Act; and generally
7 relating to the eligibility of certain elderly individuals for a certain property tax
8 credit.

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

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

16 **Article – Tax – Property**

17 9–258.

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

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

20 (3) “Eligible individual” means:

21 (i) an individual who is at least 65 years old and has lived in the
22 same dwelling for at least the preceding [40] **25** years;

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) a surviving spouse, who has not remarried, of an individual
5 described in 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, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.