

# SENATE BILL 816

Q1

9lr1873  
CF HB 81

---

By: **Senator Smith**

Introduced and read first time: February 4, 2019

Assigned to: Budget and Taxation

---

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 25, 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**

18 9–258.

19 (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.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

2 (3) “Eligible individual” means:

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

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

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

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

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

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

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

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

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

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

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

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

29 SECTION 2. AND BE IT FURTHER ENACTED, That a surviving spouse, who is  
30 under the age of 65 years and has not remarried, of a retired member of the uniformed  
31 services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the  
32 National Guard, may continue to receive the tax credit under § 9–258 of the Tax – Property

1 Article as enacted by Section 1 of this Act if the surviving spouse qualified for and received  
2 the tax credit before June 1, 2019.

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

Approved:

---

Governor.

---

President of the Senate.

---

Speaker of the House of Delegates.