

Chapter 507

(Senate Bill 48)

AN ACT concerning

Property Tax – Homeowners’ and Renters’ Property Tax Credits – Deadlines

FOR the purpose of altering the deadlines by which certain applicants may apply for the homeowners’ and renters’ property tax credits; requiring the State Department of Assessments and Taxation to make available certain homeowners’ tax credit application forms by a certain day; altering the deadline by which applicants must submit their homeowners’ tax credit applications in order for the credit to be reflected on a county’s tax bill; making conforming changes; providing for the application of this Act; and generally relating to the renters’ property tax credit and the homeowners’ property tax credit.

BY repealing and reenacting, with amendments,
 Article – Tax – Property
 Section 9–102(f) and 9–104(l) and (o)
 Annotated Code of Maryland
 (2012 Replacement Volume and 2019 Supplement)

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

Article – Tax – Property

9–102.

(f) (1) On or before ~~[September 1]~~ **OCTOBER 1** of the year following the calendar year for which property tax relief under this section is sought, a renter may apply to the Department for the property tax relief. The application shall be made on the form that the Department provides.

(2) For good cause, the Department may accept an application from a renter after ~~[September 1]~~ **OCTOBER 1** but on or before October 31 of the year following the calendar year for which property tax relief under this section is sought.

(3) The renter shall state under oath that the statements in the application are true.

(4) To substantiate the application, the applicant may be required to provide a copy of an income tax return, or other evidence detailing gross income or net worth.

9–104.

(1) (1) **ON OR BEFORE THE FEBRUARY 15 THAT PRECEDES THE TAXABLE YEAR IN WHICH THE PROPERTY TAX CREDIT UNDER THIS SECTION IS SOUGHT, THE DEPARTMENT SHALL MAKE AVAILABLE THAT YEAR’S PROPERTY TAX CREDIT APPLICATION FORM.**

(2) Except as provided in subsections (m) and (u) of this section, on or before [September 1] **OCTOBER 1** of the taxable year in which the property tax credit under this section is sought, a homeowner may apply to the Department for a property tax credit under this section. The application shall be made on the form that the Department provides.

[(2)] (3) (i) For good cause, the Department may accept an application after [September 1] **OCTOBER 1** but on or before October 31 of the taxable year.

(ii) The Department shall notify the homeowner in writing of its acceptance or rejection of a late application.

[(3)] (4) The homeowner shall state under oath that the facts in the application are true.

[(4)] (5) To substantiate the application, the applicant may be required to provide a copy of an income tax return, or other evidence detailing gross income or net worth.

(o) (1) For any eligible application received before the [May 1] **APRIL 15** that precedes the taxable year in which the property tax credit under this section is sought, the Department shall request the appropriate county collector to prepare a tax bill that reflects the final tax liability.

(2) If a homeowner presents the revised tax bill or a tax voucher with the tax bill to the county collector, the homeowner may make a single payment for the final tax liability.

(3) Except as provided in subsection (u) of this section, if a credit is granted for an eligible application received after [May 1] **APRIL 15**, property tax is not due on the property until 30 days after the revised tax bill is sent to the homeowner.

(4) If a municipal corporation or a special taxing district issues a tax bill separate from the county tax bill, the county may require the homeowner to submit:

- (i) the separate tax bill; or
- (ii) proof of payment of the separate tax bill.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.

Enacted under Article II, § 17(c) of the Maryland Constitution, May 8, 2020.