

# SENATE BILL 700

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CF HB 766

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By: **Senators Waldstreicher, Feldman, Kagan, King, Kramer, Lee, Smith, ~~and Zucker~~ Zucker, Elfreth, Edwards, Peters, Guzzone, and Salling**

Introduced and read first time: February 3, 2020

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 25, 2020

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax Credit – Disabled Military Personnel and Surviving Spouses**

3 FOR the purpose of expanding eligibility for a certain credit authorized against the county  
4 or municipal corporation property tax to include certain ~~members or~~ active duty,  
5 retired, or honorably discharged members of the armed forces of the United States  
6 and certain surviving spouses; authorizing the Mayor and City Council of Baltimore  
7 City or the governing body of a county or municipal corporation to provide, by law,  
8 for certain eligibility criteria; making a conforming change; providing for the  
9 application of this Act; and generally relating to eligibility for a property tax credit  
10 for ~~members and~~ active duty, retired, or honorably discharged members of the armed  
11 forces and their surviving spouses.

12 BY repealing and reenacting, with amendments,

13 Article – Tax – Property

14 Section 9–258

15 Annotated Code of Maryland

16 (2019 Replacement Volume)

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 9–258.

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

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

3 (3) “Eligible individual” means:

4 (i) an individual who is at least 65 years old;

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 not  
9 remarried, of a retired member of the uniformed services of the United States as defined in  
10 10 U.S.C. § 101, the military reserves, or the National Guard;

11 (IV) AN INDIVIDUAL WHO:

12 1. IS AN ACTIVE DUTY ~~OR~~, RETIRED, OR HONORABLY  
13 DISCHARGED MEMBER OF THE UNIFORMED SERVICES OF THE UNITED STATES AS  
14 DEFINED IN 10 U.S.C. § 101, THE MILITARY RESERVES, OR THE NATIONAL GUARD;  
15 AND

16 2. HAS A SERVICE–CONNECTED DISABILITY AS DEFINED  
17 IN A LOCAL LAW ENACTED UNDER SUBSECTION (D) OF THIS SECTION; OR

18 (V) A SURVIVING SPOUSE OF AN INDIVIDUAL DESCRIBED  
19 UNDER ITEM (IV) OF THIS PARAGRAPH WHO HAS NOT REMARRIED.

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

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

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

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

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

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

3 (2) the minimum number of years, not to exceed 40 years, that an eligible  
4 individual not described under subsection [(a)(3)(ii) or (iii)] **(A)(3)(II), (III), OR (IV)** of this  
5 section must have resided in the same dwelling;

6 **(3) CRITERIA THAT DEFINE A SERVICE-CONNECTED DISABILITY OF**  
7 **AN ELIGIBLE INDIVIDUAL DESCRIBED UNDER SUBSECTION (A)(3)(IV) OF THIS**  
8 **SECTION;**

9 ~~[(3)]~~ **(4)** additional eligibility criteria for the tax credit under this section;

10 ~~[(4)]~~ **(5)** regulations and procedures for the application and uniform  
11 processing of requests for the tax credit; and

12 ~~[(5)]~~ **(6)** any other provision necessary to carry out the tax credit under  
13 this section.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
15 1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.