A BILL ENTITLED

AN ACT concerning

Property Tax Credit for Disabled Veterans – Established

FOR the purpose of requiring the governing body of a county or of a municipal corporation to grant, by law, a tax credit against the property tax imposed on the dwelling house of certain disabled veterans; establishing a tax credit against the State property tax on the dwelling house of certain disabled veterans; and generally relating to a property tax credit for the dwelling house of a disabled veteran.

BY adding to

Article – Tax – Property
Section 9–112
Annotated Code of Maryland
(2019 Replacement Volume and 2021 Supplement)

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

Article – Tax – Property

9–112.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) (1) “DISABLED VETERAN” MEANS AN INDIVIDUAL WHO:

1. IS HONORABLY DISCHARGED OR RELEASED UNDER HONORABLE CIRCUMSTANCES FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE AS DEFINED IN 38 U.S.C. § 101; AND

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.
2. HAS BEEN DECLARED BY THE VETERANS’ ADMINISTRATION TO HAVE A PERMANENT SERVICE–CONNECTED DISABILITY THAT RESULTS FROM BLINDNESS OR OTHER DISABLING CAUSE THAT:

A. IS REASONABLY CERTAIN TO CONTINUE FOR THE LIFE OF THE VETERAN; AND

B. WAS NOT CAUSED OR INCURRED BY MISCONDUCT OF THE VETERAN.

(II) “DISABLED VETERAN” INCLUDES AN INDIVIDUAL WHO QUALIFIES POSTHUMOUSLY FOR A SERVICE–CONNECTED DISABILITY.

(3) (I) “DWELLING HOUSE” MEANS REAL PROPERTY THAT IS:

1. THE LEGAL RESIDENCE OF A DISABLED VETERAN; AND

2. OCCUPIED BY NOT MORE THAN TWO FAMILIES.

(II) “DWELLING HOUSE” INCLUDES THE LOT OR CURTILAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

(B) (1) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX THAT IS IMPOSED ON THE DWELLING HOUSE OF A DISABLED VETERAN.

(2) IN ADDITION TO THE PROPERTY TAX CREDIT PROVIDED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THERE IS A CREDIT AGAINST THE STATE PROPERTY TAX THAT IS IMPOSED ON THE DWELLING HOUSE OF A DISABLED VETERAN.

(3) THE PROPERTY TAX CREDITS REQUIRED UNDER PARAGRAPHS (1) AND (2) OF THIS SUBSECTION SHALL EQUAL A PERCENTAGE OF THE AMOUNT OF PROPERTY TAX IMPOSED ON THE DWELLING HOUSE THAT IS EQUAL TO THE PERCENTAGE OF THE DISABLED VETERAN’S SERVICE–CONNECTED DISABILITY RATING.

(C) A DISABLED VETERAN SHALL APPLY FOR THE PROPERTY TAX CREDITS UNDER THIS SECTION BY PROVIDING TO THE DEPARTMENT:
(1) A COPY OF THE DISABLED VETERAN’S DISCHARGE CERTIFICATE FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE; AND

(2) ON THE FORM PROVIDED BY THE DEPARTMENT, A CERTIFICATION OF THE DISABLED VETERAN’S DISABILITY FROM THE VETERANS’ ADMINISTRATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.