

# HOUSE BILL 483

Q1

2lr2585

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By: **Delegate Ivey**

Introduced and read first time: January 21, 2022

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Homeowners' Property Tax Credit – Identification of Eligible Homeowners**

3 FOR the purpose of requiring the Comptroller, for the purpose of identifying homeowners  
4 who are eligible for but have failed to claim the homeowners' property tax credit, to  
5 identify individuals who did not file an income tax return for a certain number of  
6 years and provide the State Department of Assessments and Taxation those  
7 individuals' contact information; and generally relating to the homeowners' property  
8 tax credit.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – Property  
11 Section 9–104(b) and (f)  
12 Annotated Code of Maryland  
13 (2019 Replacement Volume and 2021 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Article – Tax – Property  
16 Section 9–104(e)  
17 Annotated Code of Maryland  
18 (2019 Replacement Volume and 2021 Supplement)

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

### Article – Tax – Property

21 9–104.

22 (b) (1) The homeowners' tax credit under this section is a State-funded  
23 program.  
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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) It is the intent of the General Assembly that:

2 (i) the State shall appropriate sufficient funds to reimburse the full  
3 amount of tax credits granted under this section; and

4 (ii) the State, and not the local governments, shall bear the burden  
5 of any insufficiency of funds to fully reimburse the counties for property tax credits under  
6 this section.

7 (3) For any fiscal year, if State appropriations for reimbursement of tax  
8 credits under this section do not provide sufficient funds to fully reimburse the counties for  
9 tax credits granted under this section, the Governor shall include in the budget bill for the  
10 next fiscal year a deficiency appropriation to provide the additional funds to fully reimburse  
11 the counties.

12 (e) (1) On or before May 1 of each year, the Department shall provide the  
13 Comptroller information identifying owners of residential properties with an assessed  
14 value not exceeding \$300,000 who, during the preceding 3 years, failed to claim the property  
15 tax credit under this section.

16 (2) The Comptroller shall:

17 (i) review the information provided in accordance with paragraph  
18 (1) of this subsection and information that the Comptroller maintains regarding filers of  
19 income tax returns;

20 (ii) identify the individuals who may be eligible for but failed to claim  
21 the property tax credit under this section, **INCLUDING INDIVIDUALS WHO FAILED TO**  
22 **FILE AN INCOME TAX RETURN FOR ANY OF THE 3 MOST RECENT TAXABLE YEARS;** and

23 (iii) provide the Department the contact information of the  
24 individuals identified under item (ii) of this paragraph.

25 (3) (i) For income verification, the Comptroller shall:

26 1. cooperate with the Department in adopting a procedure to  
27 audit the application forms; and

28 2. notwithstanding § 13-202 of the Tax – General Article,  
29 supply the Department with additional information.

30 (ii) The Comptroller shall assist the Department in a postaudit of  
31 each application.

32 (4) On or before August 1 of each year, the Department shall contact each  
33 individual identified under paragraph (2) of this subsection by mail to inform the individual

1 that the individual may be eligible for the property tax credit under this section and how  
2 to apply for the credit.

3 (f) A homeowner who meets the requirements of this section shall be granted the  
4 property tax credit under this section against the property tax imposed on the real property  
5 of the dwelling.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 October 1, 2022.