Q1, O3 CF 2lr3148

By: Delegates Kipke, Adams, Brooks, Carey, Chisholm, Crosby, M. Fisher, Ghrist, Hartman, Howard, Jackson, Mautz, Pippy, Rogers, Szeliga, Thiam, Wilson, and P. Young

Introduced and read first time: February 3, 2022

Assigned to: Ways and Means

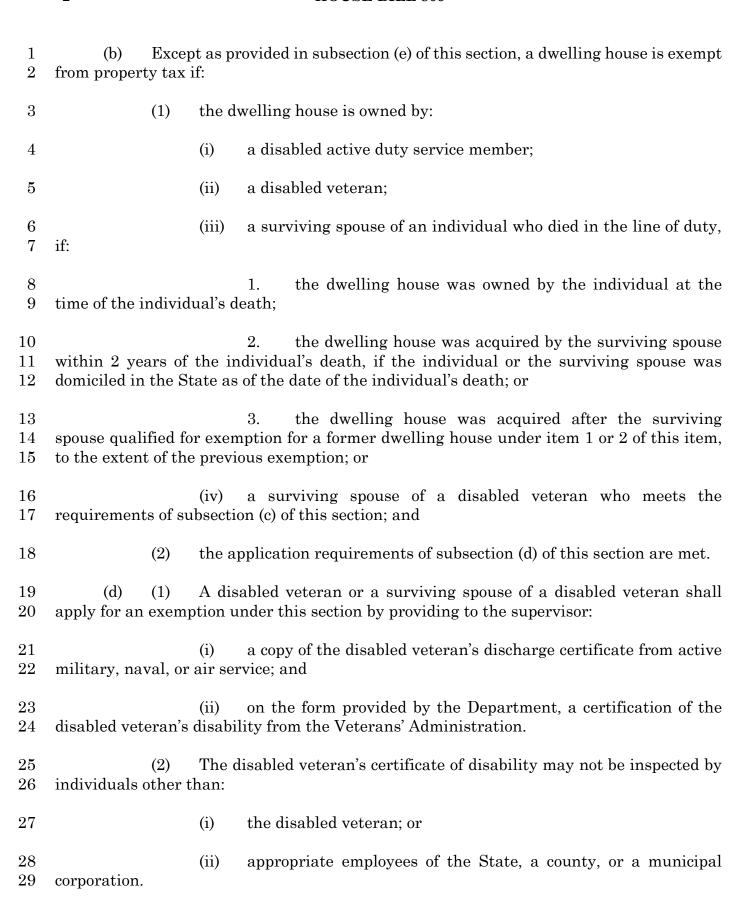
AN ACT concerning

A BILL ENTITLED

2	Property Tax Exemption - Disabled Veteran, Active Duty, and Surviving Spouse
3	- Application Process

- FOR the purpose of authorizing an individual to submit, and requiring the State
 Department of Assessments and Taxation to accept, an application for a certain
 property tax exemption before the individual purchases a dwelling house; requiring
 the Department, within a certain period of time, to process the application and notify
 the applicant of approval or denial of the application; and generally relating to a
 property tax exemption for a dwelling house owned by a disabled veteran, disabled
 active duty service member, or surviving spouse.
- 11 BY repealing and reenacting, without amendments,
- 12 Article Tax Property
- 13 Section 7–208(b)
- 14 Annotated Code of Maryland
- 15 (2019 Replacement Volume and 2021 Supplement)
- 16 BY repealing and reenacting, with amendments,
- 17 Article Tax Property
- 18 Section 7–208(d)
- 19 Annotated Code of Maryland
- 20 (2019 Replacement Volume and 2021 Supplement)
- 21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 22 That the Laws of Maryland read as follows:
- 23 Article Tax Property
- 24 7–208.

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- 1 (3) A disabled active duty service member shall apply for an exemption 2 under this section by providing to the supervisor, on the form provided by the Department, 3 a certification of the service member's disability from a physician licensed to practice 4 medicine in the State or from the Veterans' Administration.
- 5 (4) A surviving spouse of an individual who died in the line of duty shall apply for an exemption under this section by providing to the supervisor certification that the individual died while in active service as a result of an injury or disease incurred in the line of duty.
- 9 (5) (I) AN INDIVIDUAL MAY SUBMIT, AND THE DEPARTMENT 10 SHALL ACCEPT, AN APPLICATION FOR THE EXEMPTION UNDER THIS SECTION 11 BEFORE THE INDIVIDUAL PURCHASES A DWELLING HOUSE.
- 12 (II) THE DEPARTMENT, WITHIN 15 BUSINESS DAYS FOLLOWING
 13 RECEIPT OF AN APPLICATION SUBMITTED UNDER SUBPARAGRAPH (I) OF THIS
 14 PARAGRAPH, SHALL PROCESS THE APPLICATION AND NOTIFY THE APPLICANT OF
 15 THE APPROVAL OR DENIAL OF THE APPLICATION.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2022.