

HOUSE BILL 1186

Q1

(2lr1322)

ENROLLED BILL

— Ways and Means / Budget and Taxation —

Introduced by **Delegates Reilly, Anderton, Arentz, Arikan, Beitzel, Boteler, Buckel, Chisholm, Griffith, Hornberger, Howard, Kipke, Kittleman, Krebs, Mangione, McComas, Metzgar, Munoz, Pippy, Rose, Saab, Shoemaker, Szeliga, Thiam, ~~and Wivell~~ Wivell, Attar, C. Branch, Charles, Guyton, Lisanti, and Patterson**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this _____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Elderly Individuals, ~~Veterans, and Surviving Spouses~~**
3 **~~Alteration of Duration~~ Alterations and Veterans Tax Credit – Amount and**
4 **Duration**

5 FOR the purpose of ~~altering the number of years that a property tax credit for certain~~
6 ~~elderly individuals, veterans, or surviving spouses may be granted; providing that~~
7 ~~the maximum assessed value of a dwelling eligible for the tax credit may not exceed~~
8 ~~a certain amount;~~ *authorizing the Mayor and City Council of Baltimore City or the*
9 *governing body of a county or municipal corporation to determine the amount and*
10 *duration of a certain tax credit against the county or municipal corporation property*
11 *tax imposed on the dwelling of certain elderly individuals and veterans; and generally*

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.

Italics indicate opposite chamber / conference committee amendments.



1 relating to a property tax credit for elderly individuals, ~~veterans, and surviving~~
2 ~~spouses~~ and veterans.

3 BY repealing and reenacting, with amendments,
4 Article – Tax – Property
5 Section 9–258
6 Annotated Code of Maryland
7 (2019 Replacement Volume and 2021 Supplement)

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

10 **Article – Tax – Property**

11 9–258.

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

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

14 (3) “Eligible individual” means:

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

16 (ii) an individual who is at least 65 years old and is a retired member
17 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military
18 reserves, or the National Guard;

19 (iii) a surviving spouse, who is at least 65 years old and has not
20 remarried, of a retired member of the uniformed services of the United States as defined in
21 10 U.S.C. § 101, the military reserves, or the National Guard;

22 (iv) an individual who:

23 1. is an active duty, retired, or honorably discharged member
24 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military
25 reserves, or the National Guard; and

26 2. has a service-connected disability as defined in a local law
27 enacted under ~~subsection (d)~~ of this section; or

28 (v) a surviving spouse of an individual described under item (iv) of
29 this paragraph who has not remarried.

30 (b) The Mayor and City Council of Baltimore City or the governing body of a
31 county or municipal corporation may grant, by law, a property tax credit under this section

1 against the county or municipal corporation property tax imposed on the dwelling of an
2 eligible individual.

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

4 ~~(1) not exceed 20% of the county or municipal corporation property tax~~
5 ~~imposed on the property; and~~

6 ~~(2) be granted for a period of up to [5] 10 years.~~

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

9 (1) **THE AMOUNT AND DURATION OF THE PROPERTY TAX CREDIT**
10 **UNDER THIS SECTION;**

11 ~~(2)~~ **(2)** the maximum assessed value of a dwelling, ~~NOT TO EXCEED~~
12 ~~\$650,000,~~ that is eligible for the tax credit under this section;

13 ~~(3)~~ **(3)** the minimum number of years, not to exceed 40 years, that an
14 eligible individual not described under subsection (a)(3)(ii), (iii), or (iv) of this section must
15 have resided in the same dwelling;

16 ~~(4)~~ **(4)** criteria that define a service-connected disability of an eligible
17 individual described under subsection (a)(3)(iv) of this section;

18 ~~(5)~~ **(5)** additional eligibility criteria for the tax credit under this section;

19 ~~(6)~~ **(6)** regulations and procedures for the application and uniform
20 processing of requests for the tax credit; and

21 ~~(7)~~ **(7)** any other provision necessary to carry out the tax credit under
22 this section.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
24 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.