

HOUSE BILL 1186

Q1

2lr1322

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**

Introduced and read first time: February 11, 2022

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 7, 2022

CHAPTER _____

1 AN ACT concerning

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

4 FOR the purpose of altering the number of years that a property tax credit for certain
5 elderly individuals, veterans, or surviving spouses may be granted; providing that
6 the maximum assessed value of a dwelling eligible for the tax credit may not exceed
7 a certain amount; and generally relating to a property tax credit for elderly
8 individuals, veterans, and surviving spouses.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–258
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2021 Supplement)

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

16 **Article – Tax – Property**

17 9–258.

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;
- 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, retired, or honorably discharged member
13 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military
14 reserves, or the National Guard; and
- 15 2. has a service–connected disability as defined in a local law
16 enacted under subsection (d) of this section; or
- 17 (v) a surviving spouse of an individual described under item (iv) of
18 this paragraph who has not remarried.
- 19 (b) The Mayor and City Council of Baltimore City or the governing body of a
20 county or municipal corporation may grant, by law, a property tax credit under this section
21 against the county or municipal corporation property tax imposed on the dwelling of an
22 eligible individual.
- 23 (c) The property tax credit allowed under this section may:
- 24 (1) not exceed 20% of the county or municipal corporation property tax
25 imposed on the property; and
- 26 (2) be granted for a period of up to **[5] 10** years.
- 27 (d) The Mayor and City Council of Baltimore City or the governing body of a
28 county or municipal corporation may provide, by law, for:
- 29 (1) the maximum assessed value of a dwelling, **NOT TO EXCEED**
30 **\$650,000**, that is eligible for the tax credit under this section;

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

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

6 (4) additional eligibility criteria for the tax credit under this section;

7 (5) regulations and procedures for the application and uniform processing
8 of requests for the tax credit; and

9 (6) any other provision necessary to carry out the tax credit under this
10 section.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
12 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.