

SENATE BILL 901

Q1

2lr2070

By: **Senator Hershey**

Introduced and read first time: February 7, 2022

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Elderly Individuals and Veterans Tax Credit – Amount and**
3 **Duration**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
5 governing body of a county or municipal corporation to determine the amount and
6 duration of a certain tax credit against the county or municipal corporation property
7 tax imposed on the dwelling of certain elderly individuals and veterans; and
8 generally relating to a property tax credit for elderly individuals and veterans.

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.

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

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

20 (3) “Eligible individual” means:

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

4 (iii) a surviving spouse, who is at least 65 years old and has not
5 remarried, of a retired member of the uniformed services of the United States as defined in
6 10 U.S.C. § 101, the military reserves, or the National Guard;

7 (iv) an individual who:

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

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

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

15 (b) The Mayor and City Council of Baltimore City or the governing body of a
16 county or municipal corporation may grant, by law, a property tax credit under this section
17 against the county or municipal corporation property tax imposed on the dwelling of an
18 eligible individual.

19 (c) [The property tax credit allowed under this section may:

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

22 (2) be granted for a period of up to 5 years.

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

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

27 **[(1)] (2)** the maximum assessed value of a dwelling that is eligible for the
28 tax credit under this section;

29 **[(2)] (3)** the minimum number of years, not to exceed 40 years, that an
30 eligible individual not described under subsection (a)(3)(ii), (iii), or (iv) of this section must
31 have resided in the same dwelling;

1 ~~[(3)] (4)~~ criteria that define a service-connected disability of an eligible
2 individual described under subsection (a)(3)(iv) of this section;

3 ~~[(4)] (5)~~ additional eligibility criteria for the tax credit under this section;

4 ~~[(5)] (6)~~ regulations and procedures for the application and uniform
5 processing of requests for the tax credit; and

6 ~~[(6)] (7)~~ any other provision necessary to carry out the tax credit under
7 this section.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
9 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.