

Chapter 132

**(House Bill 204)**

AN ACT concerning

**Homeowners' Property Tax Credit – Application Filing Deadline – Extension**

FOR the purpose of authorizing the State Department of Assessments and Taxation to accept an application for the homeowners' property tax credit submitted by a homeowner within a certain period of time if the homeowner is applying for the credit for the first time or has previously filed an application for the credit under certain circumstances; and generally relating to the homeowners' property tax credit.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–104(u)

Annotated Code of Maryland

(2019 Replacement Volume and 2021 Supplement)

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

**Article – Tax – Property**

9–104.

(u) (1) Under the conditions set forth in this subsection, the Department may accept an application from a homeowner within:

**(I) 1 YEAR AFTER APRIL 15 OF THE TAXABLE YEAR FOR WHICH  
THE PROPERTY TAX CREDIT UNDER THIS SECTION IS SOUGHT, IF THE HOMEOWNER:**

**1. IS APPLYING FOR THE FIRST TIME; OR**

**2. HAS FILED AN APPLICATION ON OR BEFORE OCTOBER  
1 IN EACH OF THE 3 TAXABLE YEARS IMMEDIATELY PRECEDING THE TAXABLE YEAR  
FOR WHICH THE CREDIT IS SOUGHT; OR**

**(II) 3 years after April 15 of the taxable year for which a credit is sought, if the homeowner:**

**[i] 1. is at least 70 years old as of the taxable year for which a credit is sought; and**

**[(ii)] 2.** was eligible for the credit under this section for the taxable year for which the credit is sought.

(2) A homeowner may apply to the Department for a property tax credit under this section by filing an application on the form that the Department provides.

(3) The homeowner shall state under oath that the facts in the application are true.

(4) To substantiate the application, the Department may require the homeowner to provide a copy of an income tax return, or other evidence detailing gross income or net worth.

(5) On certification by the Department, the Comptroller shall pay to the homeowner the property tax credit due under this section.

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

**Approved by the Governor, April 12, 2022.**