

HB0404/233624/1

BY: Ways and Means Committee

AMENDMENTS TO HOUSE BILL 404
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, strike “**and Smith**” and substitute “**Smith, Henson, Palakovich Carr, Vogel, Wells, and Wilkins**”; strike beginning with “**Statewide**” in line 2 down through “**Hardship**” in line 3 and substitute “**Local Homeowners’ Credit Supplement – Limitation on Combined Gross Income**”; strike beginning with “authorizing” in line 4 down through “hardship” in line 12 and substitute “authorizing counties and municipal corporations to alter a certain limitation on the combined gross income of a homeowner for purposes of a local supplement to the homeowners’ property tax credit; and generally relating to local supplements to the homeowners’ property tax credit”; and strike in their entirety lines 13 through 27, inclusive, and substitute:

“BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–215 and 9–215.1

Annotated Code of Maryland

(2019 Replacement Volume and 2022 Supplement)”.

On page 2, strike line 1 in its entirety.

AMENDMENT NO. 2

On page 2, strike beginning with “That” in line 3 down through “ENACTED,” in line 8.

On pages 2 and 3, strike in their entirety the lines beginning with line 11 on page 2 through line 23 on page 3, inclusive, and substitute:

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“9–215.

(a) The Mayor and City Council of Baltimore City or the governing body of a county may grant, by law, a local supplement to the Homeowners Property Tax Credit Program provided under § 9–104 of this title.

(b) The county or Baltimore City may not obtain reimbursement under § 9–104(s) of this title for the amount of the local supplement authorized under this section.

(c) The county shall notify the Department of the enactment of the local supplement and any change in the local supplement in accordance with any guidelines specified by the Department.

(d) (1) The Department is responsible for the administrative duties that relate to the application and determination of eligibility for a property tax credit under this section.

(2) The county shall reimburse the Department for the reasonable cost of administering the Tax Credit Program under this section.

(e) (1) Except as provided in paragraph (2) of this subsection, the local supplement authorized in accordance with subsection (a) of this section shall be subject to the provisions of the State Homeowners Property Tax Credit Program provided under § 9–104 of this title.

(2) The Mayor and City Council of Baltimore City or the governing body of a county:

(i) may alter, by law, the following provisions for purposes of a local supplement granted under this section:

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1. the limitation on the assessed value of a dwelling taken into account in determining total real property tax under § 9–104(a)(13) of this title;

2. the percentages and combined income levels specified under § 9–104(g) of this title; and

3. the limitation on combined net worth **OR COMBINED GROSS INCOME** of the homeowner under § 9–104(j) of this title; and

(ii) may provide, by law, for limitations on eligibility for a local supplement granted under this section in addition to the requirements for eligibility under § 9–104 of this title.

(3) The additional eligibility criteria provided under paragraph (2)(ii) of this subsection may include:

(i) criteria limiting eligibility for a local supplement granted under this section to homeowners:

1. who have reached a certain age;

2. who have resided in their dwellings for more than a certain number of years; or

3. whose assessments have increased more than a certain percentage over a certain period of time;

(ii) any combination of the criteria specified in item (i) of this paragraph; and

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(iii) any additional criteria for eligibility that the Mayor and City Council of Baltimore City or the governing body of a county determine to be necessary or appropriate.

9-215.1.

(a) The governing body of a municipal corporation may grant, by law, a local supplement to the Homeowners Property Tax Credit Program provided under § 9-104 of this title.

(b) The municipal corporation may not obtain reimbursement under § 9-104(s) of this title for the amount of the local supplement authorized under this section.

(c) The municipal corporation shall notify the Department of the enactment of the local supplement and any change in the local supplement in accordance with any guidelines specified by the Department.

(d) The municipal corporation is responsible for the administrative duties that relate to the application, determination of eligibility, and payment of a property tax credit under this section.

(e) The amount of the local supplement authorized in accordance with subsection (a) of this section shall not exceed the net property tax liability due after providing for any State property tax credit authorized under § 9-104 of this title and any local supplement to the homeowners property tax credit authorized under § 9-215 of this subtitle.

(f) (1) Except as provided in paragraph (2) of this subsection, the local supplement authorized in accordance with subsection (a) of this section shall be subject to the provisions of the State Homeowners Property Tax Credit Program provided under § 9-104 of this title.

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(2) The governing body of a municipal corporation:

(i) may alter, by law, the following provisions for purposes of a local supplement granted under this section:

1. the limitation on the assessed value of a dwelling taken into account in determining total real property tax under § 9–104(a)(13) of this title;

2. the percentages and combined income levels specified under § 9–104(h) of this title; and

3. the limitation on combined net worth **OR COMBINED GROSS INCOME** of the homeowner under [§ 9–104(k)] **§ 9–104(J)** of this title; and

(ii) may provide, by law, for limitations on eligibility for a local supplement granted under this section in addition to the requirements for eligibility under § 9–104 of this title.

(3) The additional eligibility criteria provided under paragraph (2)(ii) of this subsection may include:

(i) criteria limiting eligibility for a local supplement granted under this section to homeowners:

1. who have reached a certain age;

2. who have resided in their dwelling for more than a certain number of years; or

3. whose assessments have increased more than a certain percentage over a certain period of time;

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(ii) any combination of the criteria specified in item (i) of this paragraph; and

(iii) any additional criteria for eligibility that the governing body of a municipal corporation determines to be necessary or appropriate.”.

On page 3, in line 24, strike “4.” and substitute “2.”.