

# HOUSE BILL 665

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By: **Delegates Feldmark, Chang, Terrasa, and Wu**

Introduced and read first time: February 6, 2023

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 6, 2023

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Comptroller and State Department of Assessments and Taxation – Enhancing**  
3 **Access to Property Tax Benefits – Report**

4 FOR the purpose of requiring the Comptroller and the State Department of Assessments  
5 and Taxation to confer to identify ways the Comptroller could collaborate with the  
6 Department to enhance access to certain property tax benefits administered by the  
7 Department; requiring the Comptroller and the Department to submit a joint report  
8 of their findings and recommendations to certain committees of the General  
9 Assembly on or before a certain date; and generally relating to enhancing access to  
10 property tax benefits.

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
12 That:

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

14 (2) “Department” means the State Department of Assessments and  
15 Taxation.

16 (3) “Property tax benefits” means:

17 (i) the homeowners’ tax credit under § 9–104 of the Tax – Property  
18 Article;

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### 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 (ii) the homestead tax credit under § 9–105 of the Tax – Property  
2 Article;

3 (iii) the renters’ tax credit under § 9–102 of the Tax – Property  
4 Article; and

5 (iv) the property tax exemption for disabled veterans, disabled active  
6 duty service members, and surviving spouses under § 7–208 of the Tax – Property Article.

7 (b) The Comptroller and the Department shall confer during the 2023 legislative  
8 interim to identify ways the Comptroller could collaborate with the Department to:

9 (1) enhance access to the property tax benefits administered by the  
10 Department;

11 (2) raise awareness of the property tax benefits and encourage taxpayers  
12 to apply; and

13 (3) make the application process for the homeowners’ and renters’ tax  
14 credits simpler and more user–friendly by reducing or eliminating the need for the  
15 applicant to separately report income information to the Department on the homeowners’  
16 and renters’ tax credit applications that the applicant has already reported to the  
17 Comptroller.

18 (c) (1) On or before December 1, 2023, the Comptroller and the Department  
19 shall submit a joint report of their findings and recommendations, in accordance with §  
20 2–1257 of the State Government Article, to the House Ways and Means Committee and the  
21 Senate Budget and Taxation Committee.

22 (2) The report submitted under this subsection shall include the amount of  
23 funding required and the timeline to implement any changes in policies or procedures  
24 recommended in the report.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
26 1, 2023. It shall remain effective for a period of 1 year and 1 month and, at the end of June  
27 30, 2024, this Act, with no further action required by the General Assembly, shall be  
28 abrogated and of no further force and effect.