

HOUSE BILL 1078

Q2

3lr2584

By: **Prince George's County Delegation**

Introduced and read first time: February 10, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Property Tax Credit – Offset of Annual Tax Increases**

3 **PG 412–23**

4 FOR the purpose of authorizing the governing body of Prince George's County or the
5 governing body of a municipal corporation in Prince George's County to grant, by
6 law, a property tax credit against the county or municipal corporation property tax
7 imposed on a dwelling that is owned by a homeowner who has an annual gross
8 income of a certain amount or less; requiring the property tax credit to be of a
9 sufficient amount to ensure that the total amount of real property taxes on the
10 dwelling do not annually increase; and generally relating to a property tax credit for
11 a dwelling in Prince George's County.

12 BY adding to

13 Article – Tax – Property

14 Section 9–318(j)

15 Annotated Code of Maryland

16 (2019 Replacement Volume and 2022 Supplement)

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

19 **Article – Tax – Property**

20 9–318.

21 **(J) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**
22 **MEANINGS INDICATED.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (II) "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THIS
2 TITLE.

3 (III) "HOMEOWNER" HAS THE MEANING STATED IN § 9-105 OF
4 THIS TITLE.

5 (2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY OR THE
6 GOVERNING BODY OF A MUNICIPAL CORPORATION IN PRINCE GEORGE'S COUNTY
7 MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL
8 CORPORATION PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY A
9 HOMEOWNER WHO HAS AN ANNUAL GROSS INCOME OF \$70,000 OR LESS.

10 (3) THE PROPERTY TAX CREDIT AMOUNT SHALL BE SUFFICIENT TO
11 ENSURE THAT THE TOTAL AMOUNT OF REAL PROPERTY TAXES OWED ON A
12 DWELLING DOES NOT ANNUALLY INCREASE.

13 (4) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY OR OF A
14 MUNICIPAL CORPORATION IN PRINCE GEORGE'S COUNTY MAY PROVIDE, BY LAW,
15 FOR:

16 (I) THE DURATION OF THE PROPERTY TAX CREDIT UNDER THIS
17 SUBSECTION;

18 (II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

19 (III) APPLICATION PROCEDURES FOR THE TAX CREDIT; AND

20 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
21 SUBSECTION.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
23 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.