

SENATE BILL 41

Q1

EMERGENCY BILL
ENROLLED BILL

(3lr0367)

— *Budget and Taxation/Ways and Means* —

Introduced by **Senator McCray**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Baltimore City – Property Tax – Retroactive Exemption**

3 FOR the purpose of authorizing a person who applies for certain property tax exemptions
4 for real property in Baltimore City to request that the exemption be applied
5 retroactively for a certain period of time, subject to certain requirements; requiring
6 Baltimore City and the State to pay a refund of excess real property taxes paid due
7 to a retroactive exemption that is granted; and generally relating to property tax
8 exemptions.

9 BY adding to

10 Article – Tax – Property

11 Section 7-204.2

12 Annotated Code of Maryland

13 (2019 Replacement Volume and 2022 Supplement)

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.

Italics indicate opposite chamber/conference committee amendments.



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

3 **Article – Tax – Property**

4 **7-204.2.**

5 **(A) A PERSON WHO APPLIES FOR AN EXEMPTION UNDER § 7-202 OR § 7-204
6 OF THIS SUBTITLE FOR REAL PROPERTY IN BALTIMORE CITY MAY REQUEST THAT
7 THE EXEMPTION BE APPLIED RETROACTIVELY FOR A PERIOD OF UP TO 3 TAXABLE
8 YEARS, ENDING WITH THE TAXABLE YEAR IN WHICH THE APPLICATION IS FILED.**

9 **(B) SUBJECT TO SUBSECTION (C) OF THIS SECTION AND NOTWITHSTANDING
10 ANY OTHER PROVISION OF THIS ARTICLE:**

11 **(1) THE DEPARTMENT SHALL GRANT AN EXEMPTION FOR ALL
12 ELIGIBLE TAXABLE YEARS TO A PERSON WHO REQUESTS A RETROACTIVE
13 EXEMPTION UNDER THIS SECTION; AND**

14 **(2) BALTIMORE CITY AND THE STATE SHALL PAY A REFUND TO THE
15 PERSON FOR ANY EXCESS TAXES PAID DUE TO A RETROACTIVE EXEMPTION
16 GRANTED UNDER THIS SECTION.**

17 **(C) A RETROACTIVE EXEMPTION GRANTED BY THE DEPARTMENT UNDER
18 THIS SECTION:**

19 **(1) IS SUBJECT TO THE REVIEW AND APPROVAL OF THE BALTIMORE
20 CITY SOLICITOR AND BALTIMORE CITY DEPARTMENT OF FINANCE; AND**

21 **(2) MAY BE GRANTED ONLY ON A SHOWING OF GOOD CAUSE AS TO WHY
22 THE EXEMPTION WAS NOT APPLIED FOR IN A TIMELY MANNER.**

23 **(D) ON OR BEFORE DECEMBER 1, 2023, AND EACH DECEMBER 1
24 THEREAFTER THROUGH DECEMBER 1, 2027, THE DEPARTMENT BALTIMORE CITY
25 DEPARTMENT OF FINANCE SHALL SUBMIT TO THE GOVERNOR AND, IN
26 ACCORDANCE WITH § 2-1257 OF THE STATE GOVERNMENT ARTICLE, THE GENERAL
27 ASSEMBLY A REPORT THAT INDICATES:**

28 **(1) THE NUMBER OF REQUESTS FOR A RETROACTIVE EXEMPTION
29 UNDER THIS SECTION THAT THE DEPARTMENT BALTIMORE CITY DEPARTMENT OF
30 FINANCE RECEIVED AND GRANTED APPROVED DURING THE IMMEDIATELY
31 PRECEDING YEAR; AND**

1 **(2) ANY AMOUNTS REFUNDED FOR A RETROACTIVE EXEMPTION**
2 **UNDER THIS SECTION.**

3 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**
4 **1, 2023.**

5 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency**
6 **measure, is necessary for the immediate preservation of the public health or safety, has**
7 **been passed by a yea and nay vote supported by three-fifths of all the members elected to**
8 **each of the two Houses of the General Assembly, and shall take effect from the date it is**
9 **enacted. It shall remain effective through December 31, 2026, and, at the end of December**
10 **31, 2026, this Act, with no further action required by the General Assembly, shall be**
11 **abrogated and of no further force and effect.**

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.