

SENATE BILL 826

Q1

3lr2715
CF HB 897

By: **Senator Hayes**

Introduced and read first time: February 6, 2023

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Homeowners' Property Tax Credit – Qualified Homeowner – Application and**
3 **Certification Requirements**

4 FOR the purpose of altering the application requirements for the homeowners' property tax
5 credit to allow homeowners with certain types of income to file an application in
6 certain years, subject to a certain certification requirement; and generally relating
7 to the homeowners' property tax credit.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – Property

10 Section 9–104(a)(1) and (8)

11 Annotated Code of Maryland

12 (2019 Replacement Volume and 2022 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article – Tax – Property

15 Section 9–104(l)

16 Annotated Code of Maryland

17 (2019 Replacement Volume and 2022 Supplement)

18 BY adding to

19 Article – Tax – Property

20 Section 9–104(v)

21 Annotated Code of Maryland

22 (2019 Replacement Volume and 2022 Supplement)

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

25 **Article – Tax – Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 9–104.

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

3 (8) (i) “Gross income” means the total income from all sources for the
4 calendar year that immediately precedes the taxable year, whether or not the income is
5 included in the definition of gross income for federal or State tax purposes.

6 (ii) “Gross income” includes:

- 7 1. any benefit under the Social Security Act or the Railroad
8 Retirement Act;
- 9 2. the aggregate of gifts over \$300;
- 10 3. alimony;
- 11 4. support money;
- 12 5. any nontaxable strike benefit;
- 13 6. public assistance received in a cash grant;
- 14 7. a pension;
- 15 8. an annuity;
- 16 9. any unemployment insurance benefit;
- 17 10. any workers’ compensation benefit;
- 18 11. the net income received from a business, rental, or other
19 endeavor;
- 20 12. any withdrawal, payment, or distribution from an
21 individual retirement account;
- 22 13. any withdrawal, payment, or distribution from any
23 qualified retirement savings plan; and
- 24 14. any rent on the dwelling, including the rent from a room
25 or apartment.

26 (iii) “Gross income” does not include:

- 27 1. any income tax refund received from the State or federal
28 government; or

1 **PROVIDED IN THE APPLICATION UNDER SUBSECTION (L) OF THIS SECTION HAS NOT**
2 **CHANGED.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
4 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.