$\begin{array}{c} \mathrm{3lr}2715 \\ \mathrm{CF}\,\mathrm{HB}\,\mathrm{897} \end{array}$

By: Senator Hayes

Introduced and read first time: February 6, 2023

Assigned to: Budget and Taxation

A BILL ENTITLED

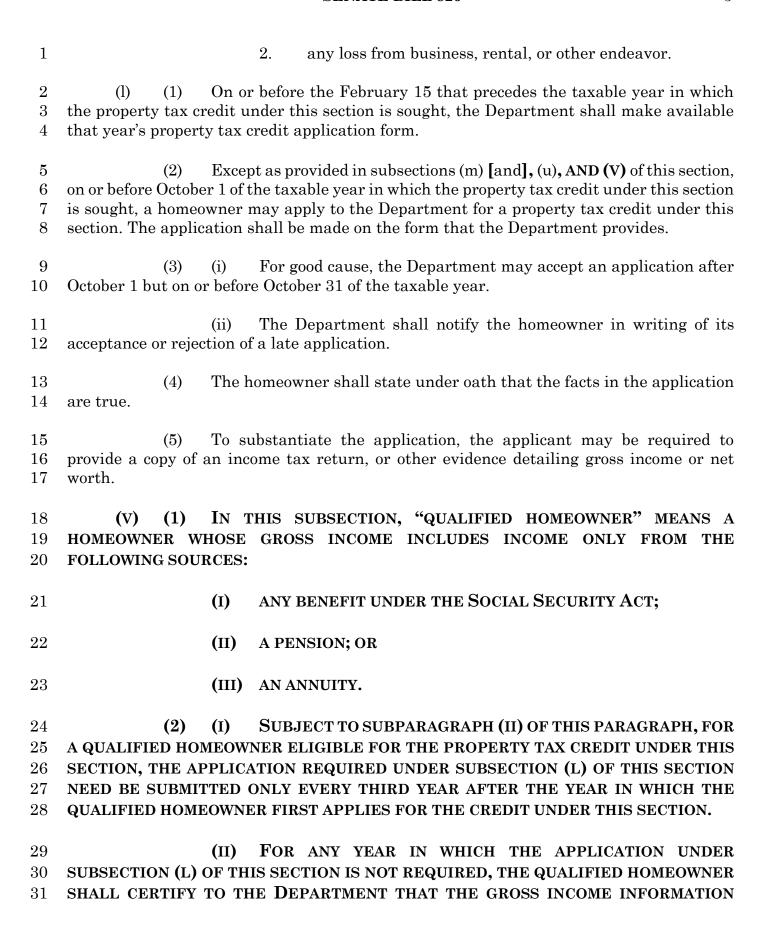
1	AN ACT concerning			
2 3	1 7			
4	FOR the purpose of altering the application requirements for the homeowners' property tax			
5	credit to allow homeowners with certain types of income to file an application in			
6	certain years, subject to a certain certification requirement; and generally relating			
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			



28

government; or

1	9–104.			
2	(a) (1) In th	In this section the following words have the meanings indicated.		
3 4 5	•	(i) "Gross income" means the total income from all sources for the immediately precedes the taxable year, whether or not the income is inition of gross income for federal or State tax purposes.		
6	(ii)	"Gros	ss income" includes:	
7 8	Retirement Act;	1.	any benefit under the Social Security Act or the Railroad	
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 19	endeavor;	11.	the net income received from a business, rental, or other	
20 21	individual retirement ac	12. count;	any withdrawal, payment, or distribution from an	
22 23	, 1 ,			
24 25	or apartment.	14.	any rent on the dwelling, including the rent from a room	
26	(iii)	"Gros	ss income" does not include:	
27		1.	any income tax refund received from the State or federal	



- 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.