

HOUSE BILL 63

Q1

(4lr1041)

ENROLLED BILL

— *Ways and Means/Budget and Taxation* —

Introduced by **Delegate Pruski**

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.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Property Tax – Credit for Dwelling House of Disabled Veterans – Alterations**

3 FOR the purpose of altering eligibility for a certain property tax credit against the county
4 or municipal corporation property tax on the dwelling house of certain disabled
5 veterans to include individuals who have been declared by the U.S. Department of
6 Veterans Affairs to have a certain nonpermanent, service-connected disability
7 rating; altering the criteria for determining the amount of the credit; authorizing a
8 county or municipal corporation, notwithstanding certain provisions of this Act, to
9 enact a law limiting eligibility for the tax credit to certain individuals; and generally
10 relating to a property tax credit for the dwelling house of a disabled veteran.

11 BY repealing and reenacting, with amendments,

12 Article – Tax – Property

13 Section 9–265

14 Annotated Code of Maryland

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.



(2019 Replacement Volume and 2023 Supplement)

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

Article – Tax – Property

9–265.

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

(2) “Disabled veteran” means an individual who:

(i) is honorably discharged or released under honorable
circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and

(ii) **1.** has been declared by the [Veterans Administration] **U.S. DEPARTMENT OF VETERANS AFFAIRS** to have a permanent service–connected disability of at least 50% that results from blindness or any other disabling cause that:

[1.] **A.** is reasonably certain to continue for the life of the
veteran; and

[2.] **B.** was not caused or incurred by misconduct of the
veteran; **OR**

2. HAS BEEN DECLARED BY THE U.S. DEPARTMENT OF VETERANS AFFAIRS TO HAVE A NONPERMANENT SERVICE–CONNECTED DISABILITY OF 100% THAT RESULTS FROM BLINDNESS OR ANY OTHER DISABLING CAUSE THAT WAS NOT CAUSED OR INCURRED BY MISCONDUCT OF THE VETERAN.

(3) “Dwelling house”:

(i) means real property that is:

1. the legal residence of a disabled veteran; and

2. occupied by not more than two families; and

(ii) includes the lot or curtilage and structures necessary to use the
real property as a residence.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on a dwelling house if:

1 (1) the dwelling house is owned by a disabled veteran;

2 (2) the disabled veteran's federal adjusted gross income for the
3 immediately preceding taxable year does not exceed \$100,000; and

4 (3) the application requirements of subsection (d) of this section are met.

5 (c) The property tax credit granted under this section shall equal:

6 (1) 50% of the county or municipal corporation property tax imposed on the
7 dwelling house if the disabled veteran's service-connected disability rating is at least 75%
8 **[but not more than 99%] AND THE DISABLED VETERAN DOES NOT QUALIFY FOR A**
9 **PROPERTY TAX EXEMPTION UNDER § 7-208 OF THIS ARTICLE;** or

10 (2) 25% of the county or municipal corporation property tax imposed on the
11 dwelling house if the disabled veteran's service-connected disability rating is at least 50%
12 but not more than 74%.

13 (d) (1) A disabled veteran shall apply for the property tax credit under this
14 section by providing to the county or municipal corporation:

15 (i) a copy of the disabled veteran's discharge certificate from active
16 military, naval, or air service; and

17 (ii) on the form provided by the county or municipal corporation, a
18 certification of the disabled veteran's disability from the **[Veterans Administration] U.S.**
19 **DEPARTMENT OF VETERANS AFFAIRS.**

20 (2) The disabled veteran's certificate of disability may not be inspected by
21 individuals other than:

22 (i) the disabled veteran; or

23 (ii) appropriate employees of the county or municipal corporation.

24 (e) The Mayor and City Council of Baltimore City or the governing body of a
25 county or municipal corporation may, by law, continue to provide the property tax credit
26 under this section to the surviving spouse of the disabled veteran.

27 (f) The Mayor and City Council of Baltimore City or the governing body of a
28 county or municipal corporation may provide, by law, for:

29 (1) the duration of the tax credit;

30 (2) regulations and procedures for the application and uniform processing
31 of requests for the tax credit;

1 (3) the definition of surviving spouse and the amount and duration of the
2 tax credit for the surviving spouse; ~~and~~

3 **(4) NOTWITHSTANDING SUBSECTION (A)(2)(II)2 OF THIS SECTION,**
4 **ELIGIBILITY CRITERIA FOR THE CREDIT ALLOWED UNDER THIS SECTION THAT**
5 **LIMITS THE CREDIT TO INDIVIDUALS DESCRIBED UNDER SUBSECTION (A)(2)(II)1 OF**
6 **THIS SECTION; AND**

7 ~~(4)~~ **(5)** any other provision necessary to carry out the tax credit under
8 this section.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
10 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.