

SENATE BILL 286

Q1

(4lr0013)

ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by **Chair, Budget and Taxation Committee (By Request – Departmental – Assessments and Taxation)**

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 ~~Homeowners' Property Tax Credit – Application Filing Deadline – Extension for~~
3 ~~Homeowner Protection Program Enrollees~~
4 Homeowners' and Homestead Property Tax Credits – Application Filing
5 Deadline – Extension

6 FOR the purpose of authorizing the State Department of Assessments and Taxation to
7 accept an application for the homeowners' property tax credit submitted by a certain
8 homeowner within a certain period of time if the homeowner is enrolled in the
9 Homeowner Protection Program; ~~altering the number of taxable years a homeowner~~
10 ~~may be retroactively qualified by the Department for the homestead property tax~~
11 ~~credit; providing for the calculation of the homestead property tax credit for certain~~
12 ~~homeowners under certain circumstances;~~ and generally relating to the homeowners'
13 and homestead property tax ~~credit~~ credits.

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 BY repealing and reenacting, with amendments,
 2 Article – Tax – Property
 3 Section 9–104(u) ~~and 9–105(d)(7)~~
 4 Annotated Code of Maryland
 5 (2019 Replacement Volume and 2023 Supplement)

6 *BY adding to*
 7 *Article – Tax – Property*
 8 *Section 9–105(d)(8)*
 9 *Annotated Code of Maryland*
 10 *(2019 Replacement Volume and 2023 Supplement)*

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

13 **Article – Tax – Property**

14 9–104.

15 (u) (1) Under the conditions set forth in this subsection, the Department may
 16 accept an application from a homeowner within:

17 (i) 1 year after April 15 of the taxable year for which the property
 18 tax credit under this section is sought, if the homeowner:

19 1. is applying for the first time; or

20 2. has filed an application on or before October 1 in each of
 21 the 3 taxable years immediately preceding the taxable year for which the credit is sought;
 22 or

23 (ii) 3 years after April 15 of the taxable year for which a credit is
 24 sought, if the homeowner IS:

25 1. **A.** [is] at least 70 years old as of the taxable year for
 26 which a credit is sought; [and] **OR**

27 **B. ENROLLED IN THE HOMEOWNER PROTECTION**
 28 **PROGRAM ESTABLISHED UNDER TITLE 14, SUBTITLE 8, PART VII OF THIS ARTICLE;**
 29 **AND**

30 2. was eligible for the credit under this section for the taxable
 31 year for which the credit is sought.

32 (2) A homeowner may apply to the Department for a property tax credit
 33 under this section by filing an application on the form that the Department provides.

1 CURRENT YEAR'S TAXABLE ASSESSMENT AS IF THE CREDIT HAD BEEN GRANTED FOR
 2 THE PRIOR TAXABLE YEAR.

3 (III) A HOMEOWNER WHO MEETS THE CRITERIA UNDER
 4 SUBPARAGRAPH (I) OF THIS PARAGRAPH IS NOT DUE A REIMBURSEMENT OF
 5 PROPERTY TAXES PAID IN PRIOR TAXABLE YEARS.

6 SECTION 2. AND BE IT FURTHER ENACTED, That:

7 (a) Notwithstanding any other provision in § 9-105 of the Tax – Property Article
 8 as enacted under Section 1 of this Act, this Section shall be interpreted broadly to apply to
 9 any homeowner, as defined under § 9-105 of the Tax – Property Article, who:

10 (1) is at least 70 years of age;

11 (2) was eligible for the homestead credit in the second prior taxable year but
 12 failed to file an application for the credit; and

13 (3) on or before May 31, 2025, applies for a credit for the current taxable
 14 year.

15 (b) For homeowners that meet the criteria under subsection (a) of this section, the
 16 State Department of Assessments and Taxation shall calculate the current year's taxable
 17 assessment as if the credit had been granted for the two prior taxable years.

18 (c) A homeowner who meets the criteria of this Section is not due a reimbursement
 19 of property taxes paid in prior taxable years.

20 SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be
 21 applicable to all taxable years beginning after June 30, 2024.

22 SECTION 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be
 23 applicable to all taxable years beginning after June 30, 2022.

24 SECTION ~~2~~ 5. AND BE IT FURTHER ENACTED, That this Act shall take effect
 25 June 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.
 26 Section 2 of this Act shall remain effective for a period of 1 year and 1 month and, at the end
 27 of June 30, 2025, Section 2 of this Act, with no further action required by the General
 28 Assembly, shall be abrogated and of no further force and effect.