

SENATE BILL 286

Q1

(PRE-FILED)

4r0013
CF HB 154

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

Requested: September 10, 2023

Introduced and read first time: January 10, 2024

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Homeowners' Property Tax Credit – Application Filing Deadline – Extension for**
3 **Homeowner Protection Program Enrollees**

4 FOR the purpose of authorizing the State Department of Assessments and Taxation to
5 accept an application for the homeowners' property tax credit submitted by a certain
6 homeowner within a certain period of time if the homeowner is enrolled in the
7 Homeowner Protection Program; and generally relating to the homeowners' property
8 tax credit.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–104(u)
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2023 Supplement)

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

16 **Article – Tax – Property**

17 9–104.

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

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

22 1. is applying for the first time; or

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

11 2. was eligible for the credit under this section for the taxable
12 year for which the credit is sought.

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

15 (3) The homeowner shall state under oath that the facts in the application
16 are true.

17 (4) To substantiate the application, the Department may require the
18 homeowner to provide a copy of an income tax return, or other evidence detailing gross
19 income or net worth.

20 (5) On certification by the Department, the Comptroller shall pay to the
21 homeowner the property tax credit due under this section.

22 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**
23 **1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.**