

HB0842/143227/1

BY: Ways and Means Committee

AMENDMENTS TO HOUSE BILL 842  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, strike beginning with “**Exemption**” in line 2 down through “**Limitation**” in line 3 and substitute “**Credit – Surviving Spouse of Military Service Member**”; strike beginning with “repealing” in line 4 down through “duty” in line 8 and substitute “authorizing the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation to grant, by law, a property tax credit against the county or municipal corporation property tax imposed on the dwelling house of a surviving spouse of a military service member who is ineligible for a certain property tax exemption; and generally relating to a property tax credit for a surviving spouse of a military service member”; in line 14, strike “repealing and reenacting, with amendments,” and substitute “adding to”; and in line 16, strike “7-208(b)” and substitute “9-267.1”.

AMENDMENT NO. 2

On page 3, strike in their entirety lines 6 through 23, inclusive, and substitute:

**9-267.1.**

**(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.**

**(2) “DWELLING HOUSE” HAS THE MEANING STATED IN § 7-208 OF THIS ARTICLE.**

**(3) “SURVIVING SPOUSE” HAS THE MEANING STATED IN § 7-208 OF THIS ARTICLE.**

**(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 AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE DWELLING HOUSE OF A SURVIVING SPOUSE IF THE SURVIVING SPOUSE IS INELIGIBLE FOR THE PROPERTY TAX EXEMPTION UNDER § 7-208 OF THIS ARTICLE.**

**(C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:**

- (1) THE AMOUNT AND DURATION OF THE TAX CREDIT;**
- (2) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR THE TAX CREDIT;**
- (3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**
- (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX CREDIT.”.**