



SB0085/143125/1

AMENDMENTS
PREPARED
BY THE
DEPT. OF LEGISLATIVE
SERVICES

17 JAN 22
19:29:55

BY: Senator Jackson

(To be offered in the Budget and Taxation Committee)

AMENDMENTS TO SENATE BILL 85

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “**Credit for**” and substitute “Credits – Dwelling House of”; in the same line, strike “– **Established**”; strike beginning with “requiring” in line 3 down through “veterans;” in line 5; in line 6, after “veterans;” insert “authorizing the governing body of a county or municipal corporation to grant, by law, a tax credit against the property tax imposed on the dwelling house of certain disabled veterans;”; in the same line, strike “a”; in line 7, strike “credit” and substitute “credits”; and in line 10, after “9–112” insert “and 9–267”.

AMENDMENT NO. 2

On page 2, strike beginning with “**THE**” in line 16 down through “**CORPORATION**” in line 18 and substitute “THERE IS A CREDIT UNDER THIS SECTION AGAINST THE STATE”; strike in their entirety lines 20 through 23, inclusive; in line 24, strike “**(3)**” and substitute “**(2)**”; in the same line, strike “**CREDITS REQUIRED**” and substitute “CREDIT ESTABLISHED”; in lines 24 and 25, strike “**PARAGRAPHS (1) AND (2)**” and substitute “PARAGRAPH (1)”; in line 26, before “**PROPERTY**” insert “STATE”; and in line 29, strike “**CREDITS**” and substitute “CREDIT”.

On page 3, after line 4, insert:

“9–267.

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

(Over)

(2) (I) “DISABLED VETERAN” MEANS AN INDIVIDUAL WHO:

1. IS HONORABLY DISCHARGED OR RELEASED UNDER HONORABLE CIRCUMSTANCES FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE AS DEFINED IN 38 U.S.C. § 101; AND

2. HAS BEEN DECLARED BY THE VETERANS’ ADMINISTRATION TO HAVE A PERMANENT SERVICE–CONNECTED DISABILITY THAT RESULTS FROM BLINDNESS OR OTHER DISABLING CAUSE THAT:

A. IS REASONABLY CERTAIN TO CONTINUE FOR THE LIFE OF THE VETERAN; AND

B. WAS NOT CAUSED OR INCURRED BY MISCONDUCT OF THE VETERAN.

(II) “DISABLED VETERAN” INCLUDES AN INDIVIDUAL WHO QUALIFIES POSTHUMOUSLY FOR A SERVICE–CONNECTED DISABILITY.

(3) (I) “DWELLING HOUSE” MEANS REAL PROPERTY THAT IS:

1. THE LEGAL RESIDENCE OF A DISABLED VETERAN;
AND

2. OCCUPIED BY NOT MORE THAN TWO FAMILIES.

(II) “DWELLING HOUSE” INCLUDES THE LOT OR CURTILAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

(B) (1) 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 THAT IS IMPOSED ON THE DWELLING HOUSE OF A DISABLED VETERAN.

(2) THE PROPERTY TAX CREDIT AUTHORIZED UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL EQUAL A PERCENTAGE OF THE AMOUNT OF PROPERTY TAX IMPOSED ON THE DWELLING HOUSE THAT IS EQUAL TO THE PERCENTAGE OF THE DISABLED VETERAN'S SERVICE-CONNECTED DISABILITY RATING.

(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 DURATION OF THE TAX CREDIT UNDER THIS SECTION;

(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS SECTION; AND

(3) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS SECTION.”.