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HEARING DATE: February 22, 2022

BILL: HB0923

TITLE: Property Tax - Exemption for Dwellings of Surviving Spouses of Disabled Veterans - Application

SDAT POSITION: Letter of Information

The State Department of Assessments and Taxation (SDAT) offers the following information for HB0923:

The Department appreciates the intent behind HB0923, however, the legislative goal is not met by the bill as written.

If the purpose of this bill is to identify someone as receiving Dependency and Indemnity Compensation (DIC) by providing DIC documentation, the legislation would accomplish this.

However, the sponsor has indicated that the intent of this bill is to provide DIC documentation if one was applying for a disabled veteran's exemption or a surviving spouse of a disabled veteran exemption. Because the DIC documentation may not include information about whether the veteran has or had a 100% service-connected permanent and total disability, this alone may not be sufficient to the standard set forth in Sec. 7-208(d)(1)(ii). The code requires the United States Department of Veterans Affairs (VA) to provide a certification of disability.

For these reasons, SDAT offers this Letter of Information of HB0923.