

# HOUSE BILL 898

Q1  
HB 644/15 – W&M

6lr0647

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By: Delegates Metzgar, Anderson, Angel, Aumann, Barkley, Beitzel, Bromwell, Carter, Conaway, Fennell, Folden, Ghrist, Glass, Glenn, Grammer, Haynes, Hornberger, C. Howard, S. Howard, Jalisi, Kipke, Kittleman, Long, Malone, McComas, McConkey, McDonough, McKay, Miele, Oaks, Proctor, Reilly, B. Robinson, Rose, Shoemaker, Simonaire, Smith, Sophocleus, Vaughn, Vogt, C. Wilson, and ~~P. Young~~ P. Young, Hixson, Turner, Afzali, D. Barnes, Buckel, Ebersole, Kaiser, Luedtke, Patterson, Platt, Tarlau, Walker, A. Washington, and M. Washington

Introduced and read first time: February 10, 2016

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 18, 2016

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax Credit – Elderly Individuals and Veterans**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City and the  
4 governing body of a county or municipal corporation to provide a property tax credit  
5 against the county or municipal corporation property tax imposed on the dwelling of  
6 certain individuals who are elderly or veterans; providing for the amount and  
7 duration of the tax credit; authorizing the Mayor and City Council of Baltimore City  
8 and the governing body of a county or municipal corporation to provide for certain  
9 matters relating to the tax credit; defining certain terms; providing for the  
10 application of this Act; and generally relating to a property tax credit for certain  
11 individuals who are elderly or veterans.

12 BY adding to

13 Article – Tax – Property

14 Section 9–257

15 Annotated Code of Maryland

16 (2012 Replacement Volume and 2015 Supplement)

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### 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.



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

3 **Article – Tax – Property**

4 **9–257.**

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

7 (2) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS  
8 TITLE;

9 (3) “ELIGIBLE INDIVIDUAL” MEANS:

10 (I) AN INDIVIDUAL WHO IS AT LEAST 65 YEARS OLD AND HAS  
11 LIVED IN THE SAME DWELLING FOR AT LEAST THE PRECEDING 40 YEARS; OR

12 (II) AN INDIVIDUAL WHO IS AT LEAST 65 YEARS OLD AND IS A  
13 RETIRED MEMBER OF THE ARMED FORCES OF THE UNITED STATES.

14 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
15 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,  
16 A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR  
17 MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE DWELLING OF AN  
18 ELIGIBLE INDIVIDUAL.

19 (C) THE PROPERTY TAX CREDIT ALLOWED UNDER THIS SECTION MAY:

20 (1) NOT EXCEED 20% OF THE COUNTY OR MUNICIPAL CORPORATION  
21 PROPERTY TAX IMPOSED ON THE PROPERTY; AND

22 (2) BE GRANTED FOR A PERIOD OF UP TO 5 YEARS.

23 (D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
24 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY  
25 LAW, FOR:

26 (1) THE MAXIMUM ASSESSED VALUE OF A DWELLING THAT IS  
27 ELIGIBLE FOR THE TAX CREDIT UNDER THIS SECTION;

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

1                   **(3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND**  
2 **UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

3                   **(4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**  
4 **CREDIT UNDER THIS SECTION.**

5                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
6 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.