

# SENATE BILL 322

Q1

(6lr1105)

## ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by **Senators Pinsky, Astle, Benson, Conway, Currie, Ferguson, Guzzone, Kasemeyer, King, Lee, Manno, McFadden, Middleton, Miller, Ramirez, Rosapepe, Young, and Zirkin**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

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

1 AN ACT concerning

### 2 **Homeowners' Property Tax Credit Program – Eligibility Awareness Campaign**

3 FOR the purpose of requiring, on or before a certain date, the State Department of  
4 Assessments and Taxation to provide the Comptroller information identifying  
5 certain residential property owners who failed to claim a certain homeowners'  
6 property tax credit; requiring the Comptroller to review certain information, identify  
7 certain individuals who may be eligible for but failed to claim the credit, and provide  
8 the Department the contact information of those individuals; *requiring the*  
9 *Comptroller to cooperate with and assist the Department in auditing credit*  
10 *applications and to provide certain information to the Department under certain*  
11 *circumstances*; requiring, on or before a certain date, the Department to contact  
12 certain individuals identified under this Act by mail for certain purposes; repealing  
13 certain provisions of law requiring the Department and the Comptroller to provide

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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.

*Italics indicate opposite chamber / conference committee amendments.*



1 certain notices about the credit; and generally relating to the homeowners' property  
2 tax credit program.

3 BY repealing

4 Article – Tax – Property  
5 Section 9–104(e) and (f)  
6 Annotated Code of Maryland  
7 (2012 Replacement Volume and 2015 Supplement)

8 BY adding to

9 Article – Tax – Property  
10 Section ~~9–104(w)~~ 9–104(e)  
11 Annotated Code of Maryland  
12 (2012 Replacement Volume and 2015 Supplement)

13 BY renumbering

14 Article – Tax – Property  
15 Section 9–104(g) through (v), respectively  
16 to be Section 9–104(f) through (u), respectively  
17 Annotated Code of Maryland  
18 (2012 Replacement Volume and 2015 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
20 That Section(s) 9–104(e) and (f) of Article – Tax – Property of the Annotated Code of  
21 Maryland be repealed.

22 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 9–104(g) through  
23 (v), respectively, of Article – Tax – Property of the Annotated Code of Maryland be  
24 renumbered to be Section(s) 9–104(f) through (u), respectively.

25 ~~SECTION 1. AND BE IT ENACTED BY THE GENERAL ASSEMBLY OF~~  
26 ~~MARYLAND FURTHER ENACTED,~~ That the Laws of Maryland read as follows:

27 **Article – Tax – Property**

28 9–104.

29 ~~(w)~~ **(E) (1) ON OR BEFORE MAY 1 OF EACH YEAR, THE DEPARTMENT**  
30 **SHALL PROVIDE THE COMPTROLLER INFORMATION IDENTIFYING OWNERS OF**  
31 **RESIDENTIAL PROPERTIES WITH AN ASSESSED VALUE NOT EXCEEDING \$300,000**  
32 **WHO, DURING THE PRECEDING 3 YEARS, FAILED TO CLAIM THE PROPERTY TAX**  
33 **CREDIT UNDER THIS SECTION.**

34 **(2) THE COMPTROLLER SHALL:**

1 (I) REVIEW THE INFORMATION PROVIDED IN ACCORDANCE  
 2 WITH PARAGRAPH (1) OF THIS SUBSECTION AND INFORMATION THAT THE  
 3 COMPTROLLER MAINTAINS REGARDING FILERS OF INCOME TAX RETURNS;

4 (II) IDENTIFY THE INDIVIDUALS WHO MAY BE ELIGIBLE FOR  
 5 BUT FAILED TO CLAIM THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND

6 (III) PROVIDE THE DEPARTMENT THE CONTACT INFORMATION  
 7 OF THE INDIVIDUALS IDENTIFIED UNDER ITEM (II) OF THIS PARAGRAPH.

8 **(3) (I) FOR INCOME VERIFICATION, THE COMPTROLLER SHALL:**

9 **1. COOPERATE WITH THE DEPARTMENT IN ADOPTING A**  
 10 **PROCEDURE TO AUDIT THE APPLICATION FORMS; AND**

11 **2. NOTWITHSTANDING § 13-202 OF THE TAX- GENERAL**  
 12 **ARTICLE, SUPPLY THE DEPARTMENT WITH ADDITIONAL INFORMATION.**

13 **(II) THE COMPTROLLER SHALL ASSIST THE DEPARTMENT IN A**  
 14 **POSTAUDIT OF EACH APPLICATION.**

15 **(3) (4) ON OR BEFORE AUGUST 1 OF EACH YEAR, THE**  
 16 **DEPARTMENT SHALL CONTACT EACH INDIVIDUAL IDENTIFIED UNDER PARAGRAPH**  
 17 **(2) OF THIS SUBSECTION BY MAIL TO INFORM THE INDIVIDUAL THAT THE**  
 18 **INDIVIDUAL MAY BE ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS**  
 19 **SECTION AND HOW TO APPLY FOR THE CREDIT.**

20 SECTION ~~2~~ 4. AND BE IT FURTHER ENACTED, That this Act shall take effect  
 21 October 1, 2016.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.