

# SENATE BILL 322

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6lr1105  
CF HB 378

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

Introduced and read first time: January 27, 2016

Assigned to: Budget and Taxation

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## A BILL ENTITLED

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, on or before  
9 a certain date, the Department to contact certain individuals identified under this  
10 Act by mail for certain purposes; and generally relating to the homeowners' property  
11 tax credit program.

12 BY adding to

13 Article – Tax – Property

14 Section 9–104(w)

15 Annotated Code of Maryland

16 (2012 Replacement Volume and 2015 Supplement)

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

19 **Article – Tax – Property**

20 9–104.

21 **(W) (1) ON OR BEFORE MAY 1 OF EACH YEAR, THE DEPARTMENT SHALL**  
22 **PROVIDE THE COMPTROLLER INFORMATION IDENTIFYING OWNERS OF**  
23 **RESIDENTIAL PROPERTIES WITH AN ASSESSED VALUE NOT EXCEEDING \$300,000**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 WHO, DURING THE PRECEDING 3 YEARS, FAILED TO CLAIM THE PROPERTY TAX  
2 CREDIT UNDER THIS SECTION.

3 (2) THE COMPTROLLER SHALL:

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

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

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

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

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
17 October 1, 2016.