

SENATE BILL 322

Q1

6lr1105
CF HB 378

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

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: March 8, 2016

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, on or before
9 a certain date, the Department to contact certain individuals identified under this
10 Act by mail for certain purposes; repealing certain provisions of law requiring the
11 Department and the Comptroller to provide certain notices about the credit; and
12 generally relating to the homeowners' property tax credit program.

13 BY repealing

14 Article – Tax – Property
15 Section ~~9-104(w)~~ 9-104(e) and (f)
16 Annotated Code of Maryland
17 (2012 Replacement Volume and 2015 Supplement)

18 BY adding to

19 Article – Tax – Property
20 Section ~~9-104(w)~~ 9-104(e)
21 Annotated Code of Maryland

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.



(2012 Replacement Volume and 2015 Supplement)

BY renumbering

Article – Tax – Property

Section 9–104(g) through (v), respectively

to be Section 9–104(f) through (u), respectively

Annotated Code of Maryland

(2012 Replacement Volume and 2015 Supplement)

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Maryland be repealed.

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

~~SECTION 3. AND BE IT ENACTED BY THE GENERAL ASSEMBLY OF~~
~~MARYLAND~~ FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Tax – Property

9–104.

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

(2) THE COMPTROLLER SHALL:

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

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

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

(3) ON OR BEFORE AUGUST 1 OF EACH YEAR, THE DEPARTMENT
SHALL CONTACT EACH INDIVIDUAL IDENTIFIED UNDER PARAGRAPH (2) OF THIS
SUBSECTION BY MAIL TO INFORM THE INDIVIDUAL THAT THE INDIVIDUAL MAY BE

1 ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION AND HOW TO
2 APPLY FOR THE CREDIT.

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

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.