

HOUSE BILL 990

Q1

8lr2676

By: **Delegates McMillan, Afzali, Ali, D. Barnes, Buckel, Ebersole, Hornberger, C. Howard, Krebs, Long, Reilly, Tarlau, and M. Washington**

Introduced and read first time: February 7, 2018

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 12, 2018

CHAPTER _____

1 AN ACT concerning

2 **Homestead Property Tax Credit – Notification on Acquisition of Property**

3 FOR the purpose of requiring the State Department of Assessments and Taxation to mail
4 ~~to~~ a certain notice to each individual who acquires residential real property within a
5 reasonable period of time after the individual acquires the property ~~a certain notice~~
6 by recorded deed and indicates in a certain manner that the property will be the
7 individual's principal residence about the homestead tax credit; specifying the
8 contents of the notice; requiring the Department to ensure that the information it
9 provides is accurate and up-to-date; and generally relating to the homestead tax
10 credit.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–105(f)
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2017 Supplement)

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

18 **Article – Tax – Property**

19 9–105.

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 (f) (1) The Department shall give notice of the possible property tax credit
2 under this section.

3 ~~(2) IN ADDITION TO ANY OTHER NOTICE THE DEPARTMENT~~
4 ~~PROVIDES UNDER THIS SUBSECTION, THE DEPARTMENT SHALL MAIL TO EACH~~
5 ~~INDIVIDUAL WHO ACQUIRES RESIDENTIAL REAL PROPERTY WITHIN A REASONABLE~~
6 ~~PERIOD OF TIME AFTER THE INDIVIDUAL ACQUIRES THE PROPERTY A NOTICE:~~

7 ~~(I) INFORMING THE INDIVIDUAL THAT THE INDIVIDUAL MAY BE~~
8 ~~ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND~~

9 ~~(II) CONTAINING INFORMATION ON HOW TO APPLY FOR THE~~
10 ~~CREDIT.~~

11 (2) IN ADDITION TO ANY OTHER NOTICE THE DEPARTMENT
12 PROVIDES UNDER THIS SUBSECTION, THE DEPARTMENT SHALL MAIL A NOTICE TO
13 EACH INDIVIDUAL WHO ACQUIRES RESIDENTIAL REAL PROPERTY WITHIN A
14 REASONABLE PERIOD OF TIME AFTER THE INDIVIDUAL:

15 (I) ACQUIRES THE PROPERTY BY RECORDED DEED; AND

16 (II) INDICATES THAT THE PROPERTY WILL BE THE
17 INDIVIDUAL'S PRINCIPAL RESIDENCE ON THE CORRESPONDING LAND INSTRUMENT
18 INTAKE SHEET DESCRIBED UNDER § 3-104 OF THE REAL PROPERTY ARTICLE.

19 (3) THE NOTICE REQUIRED UNDER PARAGRAPH (2) OF THIS
20 SUBSECTION SHALL:

21 (I) INFORM THE INDIVIDUAL THAT THE INDIVIDUAL MAY BE
22 ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND

23 (II) CONTAIN INFORMATION ON HOW TO APPLY FOR THE
24 CREDIT.

25 ~~(3)~~ (4) THE DEPARTMENT SHALL ENSURE THAT THE
26 INFORMATION IT PROVIDES UNDER THIS SUBSECTION IS ACCURATE AND
27 UP-TO-DATE.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
29 1, 2018.