

SENATE BILL 887

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8lr2811
CF HB 1147

By: **Washington County Senators**

Introduced and read first time: February 5, 2018

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 6, 2018

CHAPTER _____

1 AN ACT concerning

2 **Washington County – Property Tax Credit for Disabled Veterans – Minimum**
3 **Percentage of Disability**

4 FOR the purpose of expanding eligibility for a certain property tax credit in Washington
5 County for the dwelling house of a disabled veteran or the surviving spouse of a
6 disabled veteran to include veterans with any service-connected disability; providing
7 for the application of this Act; and generally relating to a property tax credit in
8 Washington County for the dwelling house of a disabled veteran.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–323(g)
12 Annotated Code of Maryland
13 (2012 Replacement Volume and 2017 Supplement)

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

16 **Article – Tax – Property**

17 9–323.

18 (g) (1) (i) In this subsection the following words have the meanings
19 indicated.

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 (ii) 1. “Disabled veteran” means an individual who:
- 2 A. is honorably discharged or released under honorable
3 circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and
- 4 B. has been declared by the Veterans’ Administration to have
5 a permanent service–connected disability [of at least 50%] that results from blindness or
6 other disabling cause that:
- 7 I. is reasonably certain to continue for the life of the veteran;
8 and
- 9 II. was not caused or incurred by misconduct of the veteran.
- 10 2. “Disabled veteran” includes an individual who qualifies
11 posthumously for a service–connected disability [of at least 50%].
- 12 (iii) “Dwelling house”:
- 13 1. means real property that is:
- 14 A. the legal residence of a disabled veteran or a surviving
15 spouse; and
- 16 B. occupied by not more than two families; and
- 17 2. includes the lot or curtilage and structures necessary to
18 use the real property as a residence.
- 19 (iv) “Surviving spouse” means an individual who has not remarried
20 and who is the surviving spouse of a disabled veteran.
- 21 (2) The governing body of Washington County may grant, by law, a
22 property tax credit under this subsection against the county property tax imposed on a
23 dwelling house if:
- 24 (i) the dwelling house is owned by:
- 25 1. a disabled veteran; or
- 26 2. a surviving spouse of a disabled veteran, if:
- 27 A. the dwelling house was owned by the disabled veteran at
28 the time of the disabled veteran’s death; and
- 29 B. the surviving spouse meets the requirements of paragraph
30 (4) of this subsection; and

1 (ii) the application requirements of paragraph (5) of this subsection
2 are met.

3 (3) The property tax credit granted under this subsection shall equal a
4 percentage of the amount of property tax imposed on the dwelling house that is equal to
5 the percentage of the disabled veteran's service-connected disability rating.

6 (4) After a disabled veteran dies, the surviving spouse of the disabled
7 veteran may receive a disabled veteran's property tax credit for the dwelling house that
8 was formerly owned by the disabled veteran if:

9 (i) the dwelling house received a property tax credit under this
10 subsection; and

11 (ii) the surviving spouse owns and resides in the dwelling house.

12 (5) (i) A disabled veteran or a surviving spouse of a disabled veteran
13 shall apply for the property tax credit under this subsection by providing to the county:

14 1. a copy of the disabled veteran's discharge certificate from
15 active military, naval, or air service; and

16 2. on the form provided by the county, a certification of the
17 disabled veteran's disability from the Veterans' Administration.

18 (ii) The disabled veteran's certificate of disability may not be
19 inspected by individuals other than:

20 1. the disabled veteran; or

21 2. appropriate employees of the county.

22 (6) The governing body of Washington County may provide, by law, for:

23 (i) the duration of the tax credit;

24 (ii) regulations and procedures for the application and uniform
25 processing of requests for the tax credit; and

26 (iii) any other provision necessary to carry out the tax credit under
27 this subsection.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
29 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.