

SENATE BILL 181

Q1

2lr0041

(PRE-FILED)

By: **Chair, Budget and Taxation Committee (By Request – Departmental – Assessments and Taxation)**

Requested: October 4, 2021

Introduced and read first time: January 12, 2022

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Homeowners' Property Tax Credit – Application Filing Deadline – Extension**

3 FOR the purpose of authorizing the State Department of Assessments and Taxation to
4 accept an application for the homeowners' property tax credit submitted by a
5 homeowner within a certain period of time if the homeowner is applying for the credit
6 for the first time or has previously filed an application for the credit under certain
7 circumstances; and generally relating to the homeowners' property tax credit.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 9–104(u)
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2021 Supplement)

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

15 **Article – Tax – Property**

16 9–104.

17 (u) (1) Under the conditions set forth in this subsection, the Department may
18 accept an application from a homeowner within:

19 **(I) 1 YEAR AFTER APRIL 15 OF THE TAXABLE YEAR FOR WHICH**
20 **THE PROPERTY TAX CREDIT UNDER THIS SECTION IS SOUGHT, IF THE HOMEOWNER:**

21 **1. IS APPLYING FOR THE FIRST TIME; OR**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **2. HAS FILED AN APPLICATION ON OR BEFORE OCTOBER**
2 **1 IN EACH OF THE 3 TAXABLE YEARS IMMEDIATELY PRECEDING THE TAXABLE YEAR**
3 **FOR WHICH THE CREDIT IS SOUGHT; OR**

4 **(II)** 3 years after April 15 of the taxable year for which a credit is
5 sought, if the homeowner:

6 **[(i)] 1.** is at least 70 years old as of the taxable year for which a
7 credit is sought; and

8 **[(ii)] 2.** was eligible for the credit under this section for the taxable
9 year for which the credit is sought.

10 (2) A homeowner may apply to the Department for a property tax credit
11 under this section by filing an application on the form that the Department provides.

12 (3) The homeowner shall state under oath that the facts in the application
13 are true.

14 (4) To substantiate the application, the Department may require the
15 homeowner to provide a copy of an income tax return, or other evidence detailing gross
16 income or net worth.

17 (5) On certification by the Department, the Comptroller shall pay to the
18 homeowner the property tax credit due under this section.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
20 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.