

SENATE BILL 349

Q2

2lr0788
CF HB 302

By: **Senators Hettleman, Kelley, Sydnor, Salling, and Lam**

Introduced and read first time: January 21, 2022

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax – Credit for Homeowners Who Have Suffered**
3 **a Hardship**

4 FOR the purpose of authorizing the governing body of Baltimore County to grant, by law,
5 a property tax credit against the county property tax imposed on a dwelling that is
6 owned by a homeowner whose combined gross income exceeds a certain amount if
7 the homeowner demonstrates certain criteria, including that the homeowner
8 suffered a certain hardship; and generally relating to a property tax credit for
9 homeowners in Baltimore County who have suffered a hardship.

10 BY adding to

11 Article – Tax – Property

12 Section 9–305(h)

13 Annotated Code of Maryland

14 (2019 Replacement Volume and 2021 Supplement)

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

17 **Article – Tax – Property**

18 9–305.

19 **(H) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**
20 **MEANINGS INDICATED.**

21 **(II) “COMBINED INCOME” HAS THE MEANING STATED IN § 9–104**
22 **OF THIS TITLE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (III) "DWELLING" HAS THE MEANING STATED IN § 9-104 OF THIS
2 TITLE.

3 (IV) "HARDSHIP" MEANS:

4 1. AN ILLNESS OR ACCIDENT-RELATED INJURY OF A
5 HOMEOWNER OR A MEMBER OF THE HOMEOWNER'S IMMEDIATE FAMILY; OR

6 2. A PROPERTY CASUALTY EVENT AT A HOMEOWNER'S
7 DWELLING.

8 (V) "HOMEOWNER" HAS THE MEANING STATED IN § 9-104 OF
9 THIS TITLE.

10 (2) THE GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY
11 LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A
12 DWELLING THAT IS OWNED BY A HOMEOWNER WHOSE COMBINED INCOME EXCEEDS
13 \$60,000 IF THE HOMEOWNER DEMONSTRATES THAT:

14 (I) THE HOMEOWNER WAS DENIED THE PROPERTY TAX CREDIT
15 UNDER § 9-104 OF THIS TITLE FOR HAVING A COMBINED INCOME THAT EXCEEDS
16 \$60,000;

17 (II) THE HOMEOWNER SUFFERED A HARDSHIP IN THE
18 CALENDAR YEAR THAT PRECEDES THE YEAR IN WHICH THE HOMEOWNER APPLIES
19 FOR THE CREDIT; AND

20 (III) THE HOMEOWNER PAID OR INCURRED EXPENSES RELATING
21 TO THE HARDSHIP THAT RESULTED IN SIGNIFICANT FINANCIAL DISTRESS FOR THE
22 HOMEOWNER.

23 (3) THE HOMEOWNER SHALL INCLUDE, IN THE FORM REQUIRED BY
24 THE GOVERNING BODY OF THE COUNTY, AN ITEMIZED LIST OF ALL SOURCES OF
25 INCOME AND EXPENSES OF THE HOMEOWNER, INCLUDING EXPENSES RELATED TO
26 THE HARDSHIP.

27 (4) THE GOVERNING BODY OF BALTIMORE COUNTY MAY ESTABLISH,
28 BY LAW:

29 (I) THE AMOUNT AND DURATION OF THE TAX CREDIT;

30 (II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

1 **(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION**
2 **AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

3 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**
4 **CREDIT.**

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
6 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.