

SENATE BILL 41

Q1

3lr0367

(PRE-FILED)

By: **Senator McCray**

Requested: September 8, 2022

Introduced and read first time: January 11, 2023

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Tax – Retroactive Exemption**

3 FOR the purpose of authorizing a person who applies for certain property tax exemptions
4 for real property in Baltimore City to request that the exemption be applied
5 retroactively for a certain period of time, subject to certain requirements; requiring
6 Baltimore City and the State to pay a refund of excess real property taxes paid due
7 to a retroactive exemption that is granted; and generally relating to property tax
8 exemptions.

9 BY adding to

10 Article – Tax – Property

11 Section 7–204.2

12 Annotated Code of Maryland

13 (2019 Replacement Volume and 2022 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 **7–204.2.**

18 **(A) A PERSON WHO APPLIES FOR AN EXEMPTION UNDER § 7–202 OR § 7–204**
19 **OF THIS SUBTITLE FOR REAL PROPERTY IN BALTIMORE CITY MAY REQUEST THAT**
20 **THE EXEMPTION BE APPLIED RETROACTIVELY FOR A PERIOD OF UP TO 3 TAXABLE**
21 **YEARS, ENDING WITH THE TAXABLE YEAR IN WHICH THE APPLICATION IS FILED.**

22 **(B) SUBJECT TO SUBSECTION (C) OF THIS SECTION AND NOTWITHSTANDING**
23 **ANY OTHER PROVISION OF THIS ARTICLE:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(1) THE DEPARTMENT SHALL GRANT AN EXEMPTION FOR ALL**
2 **ELIGIBLE TAXABLE YEARS TO A PERSON WHO REQUESTS A RETROACTIVE**
3 **EXEMPTION UNDER THIS SECTION; AND**

4 **(2) BALTIMORE CITY AND THE STATE SHALL PAY A REFUND TO THE**
5 **PERSON FOR ANY EXCESS TAXES PAID DUE TO A RETROACTIVE EXEMPTION**
6 **GRANTED UNDER THIS SECTION.**

7 **(C) A RETROACTIVE EXEMPTION GRANTED BY THE DEPARTMENT UNDER**
8 **THIS SECTION:**

9 **(1) IS SUBJECT TO THE REVIEW AND APPROVAL OF THE BALTIMORE**
10 **CITY SOLICITOR AND BALTIMORE CITY DEPARTMENT OF FINANCE; AND**

11 **(2) MAY BE GRANTED ONLY ON A SHOWING OF GOOD CAUSE AS TO WHY**
12 **THE EXEMPTION WAS NOT APPLIED FOR IN A TIMELY MANNER.**

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
14 1, 2023.