

SENATE BILL 134

Q1
SB 85/22 – B&T

3lr0818

By: **Senator Jackson**

Introduced and read first time: January 12, 2023

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit for Disabled Veterans – Established**

3 FOR the purpose of requiring the governing body of a county or of a municipal corporation
4 to grant, by law, a tax credit against the property tax imposed on the dwelling house
5 of certain disabled veterans; establishing a tax credit against the State property tax
6 on the dwelling house of certain disabled veterans; and generally relating to a
7 property tax credit for the dwelling house of a disabled veteran.

8 BY adding to

9 Article – Tax – Property

10 Section 9–112

11 Annotated Code of Maryland

12 (2019 Replacement Volume and 2022 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 **9–112.**

17 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
18 **INDICATED.**

19 **(2) (I) “DISABLED VETERAN” MEANS AN INDIVIDUAL WHO:**

20 **1. IS HONORABLY DISCHARGED OR RELEASED UNDER**
21 **HONORABLE CIRCUMSTANCES FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE AS**
22 **DEFINED IN 38 U.S.C. § 101; AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **2. HAS BEEN DECLARED BY THE U.S. DEPARTMENT OF**
2 **VETERANS AFFAIRS TO HAVE A PERMANENT SERVICE-CONNECTED DISABILITY**
3 **THAT RESULTS FROM BLINDNESS OR OTHER DISABLING CAUSE THAT:**

4 **A. IS REASONABLY CERTAIN TO CONTINUE FOR THE LIFE**
5 **OF THE VETERAN; AND**

6 **B. WAS NOT CAUSED OR INCURRED BY MISCONDUCT OF**
7 **THE VETERAN.**

8 **(II) "DISABLED VETERAN" INCLUDES AN INDIVIDUAL WHO**
9 **QUALIFIES POSTHUMOUSLY FOR A SERVICE-CONNECTED DISABILITY.**

10 **(3) (I) "DWELLING HOUSE" MEANS REAL PROPERTY THAT IS:**

11 **1. THE LEGAL RESIDENCE OF A DISABLED VETERAN;**
12 **AND**

13 **2. OCCUPIED BY NOT MORE THAN TWO FAMILIES.**

14 **(II) "DWELLING HOUSE" INCLUDES THE LOT OR CURTILAGE**
15 **AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.**

16 **(B) (1) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL**
17 **CORPORATION SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION**
18 **AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX THAT IS**
19 **IMPOSED ON THE DWELLING HOUSE OF A DISABLED VETERAN.**

20 **(2) IN ADDITION TO THE PROPERTY TAX CREDIT PROVIDED UNDER**
21 **PARAGRAPH (1) OF THIS SUBSECTION, THERE IS A CREDIT AGAINST THE STATE**
22 **PROPERTY TAX THAT IS IMPOSED ON THE DWELLING HOUSE OF A DISABLED**
23 **VETERAN.**

24 **(3) THE PROPERTY TAX CREDITS REQUIRED UNDER PARAGRAPHS (1)**
25 **AND (2) OF THIS SUBSECTION SHALL EQUAL A PERCENTAGE OF THE AMOUNT OF**
26 **PROPERTY TAX IMPOSED ON THE DWELLING HOUSE THAT IS EQUAL TO THE**
27 **PERCENTAGE OF THE DISABLED VETERAN'S SERVICE-CONNECTED DISABILITY**
28 **RATING.**

29 **(C) A DISABLED VETERAN SHALL APPLY FOR THE PROPERTY TAX CREDITS**
30 **UNDER THIS SECTION BY PROVIDING TO THE DEPARTMENT:**

31 **(1) A COPY OF THE DISABLED VETERAN'S DISCHARGE CERTIFICATE**

1 FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE; AND

2 (2) ON THE FORM PROVIDED BY THE DEPARTMENT, A CERTIFICATION
3 OF THE DISABLED VETERAN'S DISABILITY FROM THE U.S. DEPARTMENT OF
4 VETERANS AFFAIRS.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
6 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.