

**SB0286/773022/1**

BY: Ways and Means Committee

AMENDMENTS TO SENATE BILL 286  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, strike beginning with “altering” in line 9 down through “credit;” in line 11 and substitute “providing for the calculation of the homestead property tax credit for certain homeowners under certain circumstances;”; in line 15, strike “and 9–105(d)(7)”; and after line 17, insert:

“BY adding to

Article - Tax - Property

Section 9–105(d)(8)

Annotated Code of Maryland

(2019 Replacement Volume and 2023 Supplement)”.

AMENDMENT NO. 2

On pages 2 and 3, strike in their entirety the lines beginning with line 28 on page 2 through line 10 on page 3, inclusive, and substitute:

“9–105.

(d) (8) (i) THIS PARAGRAPH SHALL BE INTERPRETED BROADLY TO APPLY TO ANY HOMEOWNER WHO:

1. IS AT LEAST 70 YEARS OF AGE;
  
2. WAS ELIGIBLE FOR THE CREDIT IN THE PRIOR TAXABLE YEAR BUT FAILED TO FILE AN APPLICATION FOR THE CREDIT; AND

**3. APPLIES FOR A CREDIT FOR THE CURRENT TAXABLE YEAR.**

**(II) FOR HOMEOWNERS THAT MEET THE CRITERIA UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE DEPARTMENT SHALL CALCULATE THE CURRENT YEAR'S TAXABLE ASSESSMENT AS IF THE CREDIT HAD BEEN GRANTED FOR THE PRIOR TAXABLE YEAR.**

**(III) A HOMEOWNER WHO MEETS THE CRITERIA UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH IS NOT DUE A REIMBURSEMENT OF PROPERTY TAXES PAID IN PRIOR TAXABLE YEARS.**

**SECTION 2. AND BE IT FURTHER ENACTED, That:**

**(a) Notwithstanding any other provision in § 9–105 of the Tax – Property Article as enacted under Section 1 of this Act, this Section shall be interpreted broadly to apply to any homeowner, as defined under § 9–105 of the Tax – Property Article, who:**

- (1) is at least 70 years of age;**
- (2) was eligible for the homestead credit in the second prior taxable year but failed to file an application for the credit; and**
- (3) on or before May 31, 2025, applies for a credit for the current taxable year.**

**(b) For homeowners that meet the criteria under subsection (a) of this section, the State Department of Assessments and Taxation shall calculate the current year's taxable assessment as if the credit had been granted for the two prior taxable years.**

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(c) A homeowner who meets the criteria of this Section is not due a reimbursement of property taxes paid in prior taxable years.”;

and in line 16, after the period insert “Section 2 of this Act shall remain effective for a period of 1 year and 1 month and, at the end of June 30, 2025, Section 2 of this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.”.