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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

January 18, 2022

SB 153
Property Tax – Homeowners’ Property Tax Credit – Definition of
Gross Income

Chairman Guzzone, Vice Chair Rosapepe and Members of Budget and Tax;

Thank you for this opportunity to share [SB 153](#). This legislation proposes a change to the how income is calculated for the homeowner’s property tax credit.

Currently, an elderly person or disabled person can apply for the homeowner property tax credit based on their current gross income. For the purpose of qualifying for the tax credit, SB 153 allows for the following expenses to be deducted from gross income:

- Medical Care
- Continuing Care
- Care provided by assisted living
- Care provided by a nursing home
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Here is a real life example. One of my constituents was receiving the property tax credit based on his social security income. Last year he needed to enter assisted living, at the age of 84 with Parkinson’s disease, he could no longer care for himself at home. He accessed an annuity left to him by his mom. His income increased to \$45,000 but his health care and assisted living expenses increased to \$60,000. He lost his property tax credit.

SB 153 addresses the way “gross income” will be calculated for the purpose of property tax credit eligibility.

I respectfully request a favorable report on SB153