

HOUSE BILL 665

Q1

3lr1519

By: **Delegates Feldmark, Chang, Terrasa, and Wu**

Introduced and read first time: February 6, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Comptroller and State Department of Assessments and Taxation – Enhancing**
3 **Access to Property Tax Benefits – Report**

4 FOR the purpose of requiring the Comptroller and the State Department of Assessments
5 and Taxation to confer to identify ways the Comptroller could collaborate with the
6 Department to enhance access to certain property tax benefits administered by the
7 Department; requiring the Comptroller and the Department to submit a joint report
8 of their findings and recommendations to certain committees of the General
9 Assembly on or before a certain date; and generally relating to enhancing access to
10 property tax benefits.

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
12 That:

13 (a) (1) In this section the following words have the meanings indicated.

14 (2) “Department” means the State Department of Assessments and
15 Taxation.

16 (3) “Property tax benefits” means:

17 (i) the homeowners’ tax credit under § 9–104 of the Tax – Property
18 Article;

19 (ii) the homestead tax credit under § 9–105 of the Tax – Property
20 Article;

21 (iii) the renters’ tax credit under § 9–102 of the Tax – Property
22 Article; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(iv) the property tax exemption for disabled veterans, disabled active duty service members, and surviving spouses under § 7–208 of the Tax – Property Article.

(b) The Comptroller and the Department shall confer during the 2023 legislative interim to identify ways the Comptroller could collaborate with the Department to:

(1) enhance access to the property tax benefits administered by the Department;

(2) raise awareness of the property tax benefits and encourage taxpayers to apply; and

(3) make the application process for the homeowners' and renters' tax credits simpler and more user–friendly by reducing or eliminating the need for the applicant to separately report income information to the Department on the homeowners' and renters' tax credit applications that the applicant has already reported to the Comptroller.

(c) (1) On or before December 1, 2023, the Comptroller and the Department shall submit a joint report of their findings and recommendations, in accordance with § 2–1257 of the State Government Article, to the House Ways and Means Committee and the Senate Budget and Taxation Committee.

(2) The report submitted under this subsection shall include the amount of funding required and the timeline to implement any changes in policies or procedures recommended in the report.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2023. It shall remain effective for a period of 1 year and 1 month and, at the end of June 30, 2024, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.