

HOUSE BILL 1294

Q1

EMERGENCY BILL

3lr3068

By: **Delegate Metzgar**

Introduced and read first time: February 28, 2023

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit for Long-Term Residents – Established**

3 FOR the purpose of requiring the Mayor and City Council of Baltimore City or the
4 governing body of a county or of a municipal corporation to grant, by law, a certain
5 tax credit against the county or municipal corporation property tax imposed on a
6 dwelling that is the principal residence of a certain individual for a certain amount
7 of time; and generally relating to a property tax credit for the dwelling house of a
8 long-term resident.

9 BY adding to

10 Article – Tax – Property

11 Section 9–112

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 **9–112.**

18 **(A) IN THIS SECTION, “DWELLING” HAS THE MEANING STATED IN § 9–105 OF**
19 **THIS SUBTITLE.**

20 **(B) (1) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
21 **GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION SHALL GRANT,**
22 **BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION**
23 **PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY AND USED AS THE**
24 **PRINCIPAL RESIDENCE OF AN INDIVIDUAL WHO HAS RESIDED IN THE DWELLING FOR**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 AT LEAST 30 CONSECUTIVE YEARS.

2 **(2) THE AMOUNT OF THE PROPERTY TAX CREDIT GRANTED UNDER**
3 **THIS SECTION SHALL EQUAL 100% OF ANY INCREASE IN THE AMOUNT OF PROPERTY**
4 **TAX DUE ON THE DWELLING WHEN COMPARED TO THE PROPERTY TAX DUE ON THE**
5 **DWELLING FOR THE TAXABLE YEAR IN WHICH THE INDIVIDUAL CLAIMING THE**
6 **CREDIT BECOMES ELIGIBLE FOR THE CREDIT UNDER THIS SECTION OR THE**
7 **TAXABLE YEAR BEGINNING JULY 1, 2023, WHICHEVER IS LATER.**

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
9 measure, is necessary for the immediate preservation of the public health or safety, has
10 been passed by a yea and nay vote supported by three-fifths of all the members elected to
11 each of the two Houses of the General Assembly, and shall take effect from the date it is
12 enacted.