

HOUSE BILL 449

Q1

2lr1346

By: **Delegate Smith**

Introduced and read first time: January 20, 2022

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 7, 2022

CHAPTER _____

1 AN ACT concerning

2 **Property Tax – Renters’ Property Tax Relief Program – Application Period**

3 FOR the purpose of authorizing the State Department of Assessments and Taxation to
4 accept an application for the property tax relief program for renters within a certain
5 number of years after the calendar year for which property tax relief is sought under
6 certain circumstances; applying this Act retroactively; and generally relating to the
7 property tax relief program for renters.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – Property
10 Section 9–102(b)
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2021 Supplement)

13 BY repealing and reenacting, with amendments,
14 Article – Tax – Property
15 Section 9–102(f)
16 Annotated Code of Maryland
17 (2019 Replacement Volume and 2021 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
19 That the Laws of Maryland read as follows:

20 **Article – Tax – Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



9–102.

(b) There is a property tax relief program for any renter.

(f) (1) (I) [On] **EXCEPT AS PROVIDED IN PARAGRAPHS (2) AND (3) OF THIS SUBSECTION, ON** or before October 1 of the year following the calendar year for which property tax relief under this section is sought, a renter may apply to the Department for the property tax relief.

(II) The application shall be made on the form that the Department provides.

(2) For good cause, the Department may accept an application from a renter after October 1 but on or before October 31 of the year following the calendar year for which property tax relief under this section is sought.

(3) **THE DEPARTMENT MAY ACCEPT AN APPLICATION FROM A RENTER WITHIN 3 YEARS AFTER OCTOBER 1 OF THE CALENDAR YEAR FOR WHICH THE PROPERTY TAX RELIEF UNDER THIS SECTION IS SOUGHT IF THE RENTER WAS:**

(I) **AT LEAST 70 YEARS OLD IN THE CALENDAR YEAR FOR WHICH THE PROPERTY TAX RELIEF UNDER THIS SECTION IS SOUGHT; AND**

(II) **ELIGIBLE FOR THE PROPERTY TAX RELIEF UNDER THIS SECTION FOR THE TAXABLE YEAR FOR WHICH THE RELIEF IS SOUGHT.**

(4) The renter shall state under oath that the statements in the application are true.

[(4)] (5) To substantiate the application, the applicant may be required to provide a copy of an income tax return, or other evidence detailing gross income or net worth.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect all taxable years beginning after June 30, 2019.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, ~~2022~~ 2023.