

## Chapter 268

**(Senate Bill 901)**

AN ACT concerning

**Property Tax – Elderly Individuals and Veterans Tax Credit – Amount and Duration**

FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation to determine the amount and duration of a certain tax credit against the county or municipal corporation property tax imposed on the dwelling of certain elderly individuals and veterans; and generally relating to a property tax credit for elderly individuals and veterans.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–258

Annotated Code of Maryland

(2019 Replacement Volume and 2021 Supplement)

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

**Article – Tax – Property**

9–258.

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

(2) “Dwelling” has the meaning stated in § 9–105 of this title.

(3) “Eligible individual” means:

(i) an individual who is at least 65 years old;

(ii) an individual who is at least 65 years old and is a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard;

(iii) a surviving spouse, who is at least 65 years old and has not remarried, of a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard;

(iv) an individual who:

1. is an active duty, retired, or honorably discharged member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard; and

2. has a service-connected disability as defined in a local law enacted under ~~subsection (d)~~ of this section; or

(v) a surviving spouse of an individual described under item (iv) of this paragraph who has not remarried.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on the dwelling of an eligible individual.

(c) [The property tax credit allowed under this section may:

(1) not exceed 20% of the county or municipal corporation property tax imposed on the property; and

(2) be granted for a period of up to 5 years.

(d)] The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may provide, by law, for:

**(1) THE AMOUNT AND DURATION OF THE PROPERTY TAX CREDIT UNDER THIS SECTION;**

[(1)] (2) the maximum assessed value of a dwelling that is eligible for the tax credit under this section;

[(2)] (3) the minimum number of years, not to exceed 40 years, that an eligible individual not described under subsection (a)(3)(ii), (iii), or (iv) of this section must have resided in the same dwelling;

[(3)] (4) criteria that define a service-connected disability of an eligible individual described under subsection (a)(3)(iv) of this section;

[(4)] (5) additional eligibility criteria for the tax credit under this section;

[(5)] (6) regulations and procedures for the application and uniform processing of requests for the tax credit; and

[(6)] (7) any other provision necessary to carry out the tax credit under this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.

**Approved by the Governor, May 12, 2022.**