

SENATE BILL 901

Q1

2lr2070

By: ~~Senator Hershey~~ **Senators Hershey, Eckardt, and Hester**

Introduced and read first time: February 7, 2022

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted with floor amendments

Read second time: March 16, 2022

CHAPTER _____

1 AN ACT concerning

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

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

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–258
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2021 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 9–258.

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

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

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.



(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;

1 **[(2)] (3)** the minimum number of years, not to exceed 40 years, that an
2 eligible individual not described under subsection (a)(3)(ii), (iii), or (iv) of this section must
3 have resided in the same dwelling;

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

6 **[(4)] (5)** additional eligibility criteria for the tax credit under this section;

7 **[(5)] (6)** regulations and procedures for the application and uniform
8 processing of requests for the tax credit; and

9 **[(6)] (7)** any other provision necessary to carry out the tax credit under
10 this section.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
12 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.