## **SENATE BILL 901**

Q1 2lr2070

By: Senator Hershey

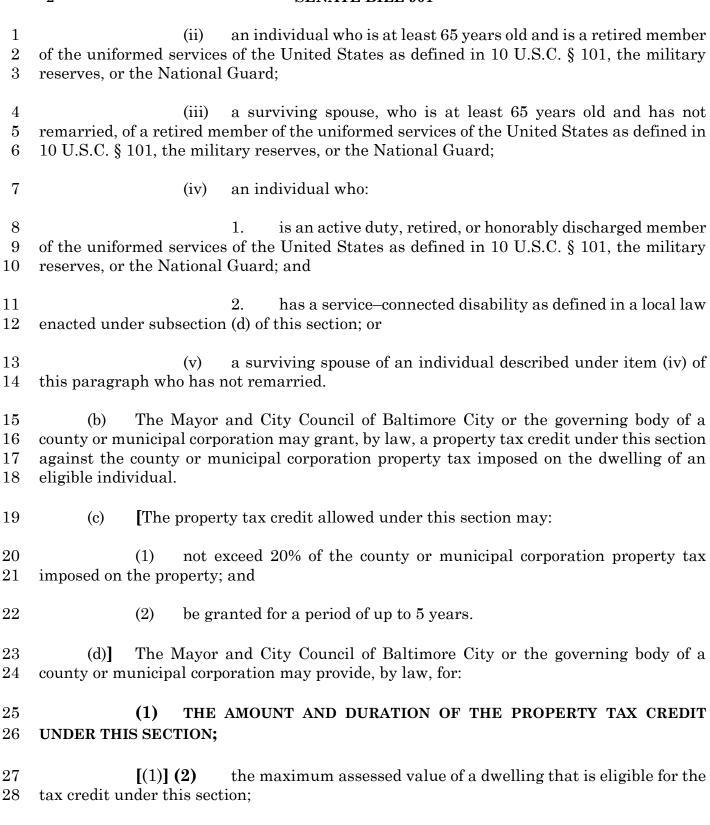
Introduced and read first time: February 7, 2022

Assigned to: Budget and Taxation

## A BILL ENTITLED

1	AN ACT concerning			
2 3	Property Tax – Elderly Individuals and Veterans Tax Credit – Amount and Duration			
4 5 6 7 8	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.			
9 10 11 12 13	BY repealing and reenacting, with amendments, Article – Tax – Property Section 9–258 Annotated Code of Maryland (2019 Replacement Volume and 2021 Supplement)			
14 15	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, 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 $\S$ 9–105 of this title.	
20		(3)	"Eligible individual" means:	
21			(i) an individual who is at least 65 years old;	





[(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;
- 3 **[**(4)**] (5)** additional eligibility criteria for the tax credit under this section;
- 4 **[**(5)**] (6)** regulations and procedures for the application and uniform 5 processing of requests for the tax credit; and
- 6 [(6)] (7) any other provision necessary to carry out the tax credit under 7 this section.
- 8 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.