

# SENATE BILL 41

Q1

EMERGENCY BILL  
***ENROLLED BILL***

(3lr0367)

— *Budget and Taxation / Ways and Means* —

Introduced by **Senator McCray**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Baltimore City – Property Tax – Retroactive Exemption**

3 FOR the purpose of authorizing a person who applies for certain property tax exemptions  
4 for real property in Baltimore City to request that the exemption be applied  
5 retroactively for a certain period of time, subject to certain requirements; requiring  
6 Baltimore City and the State to pay a refund of excess real property taxes paid due  
7 to a retroactive exemption that is granted; and generally relating to property tax  
8 exemptions.

9 BY adding to  
10 Article – Tax – Property  
11 Section 7–204.2  
12 Annotated Code of Maryland  
13 (2019 Replacement Volume and 2022 Supplement)

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**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.

*Italics indicate opposite chamber/conference committee amendments.*



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

**Article – Tax – Property**

**7-204.2.**

(A) A PERSON WHO APPLIES FOR AN EXEMPTION UNDER § 7-202 OR § 7-204 OF THIS SUBTITLE FOR REAL PROPERTY IN BALTIMORE CITY MAY REQUEST THAT THE EXEMPTION BE APPLIED RETROACTIVELY FOR A PERIOD OF UP TO 3 TAXABLE YEARS, ENDING WITH THE TAXABLE YEAR IN WHICH THE APPLICATION IS FILED.

(B) SUBJECT TO SUBSECTION (C) OF THIS SECTION AND NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE:

(1) THE DEPARTMENT SHALL GRANT AN EXEMPTION FOR ALL ELIGIBLE TAXABLE YEARS TO A PERSON WHO REQUESTS A RETROACTIVE EXEMPTION UNDER THIS SECTION; AND

(2) BALTIMORE CITY AND THE STATE SHALL PAY A REFUND TO THE PERSON FOR ANY EXCESS TAXES PAID DUE TO A RETROACTIVE EXEMPTION GRANTED UNDER THIS SECTION.

(C) A RETROACTIVE EXEMPTION GRANTED BY THE DEPARTMENT UNDER THIS SECTION:

(1) IS SUBJECT TO THE REVIEW AND APPROVAL OF THE BALTIMORE CITY SOLICITOR AND BALTIMORE CITY DEPARTMENT OF FINANCE; AND

(2) MAY BE GRANTED ONLY ON A SHOWING OF GOOD CAUSE AS TO WHY THE EXEMPTION WAS NOT APPLIED FOR IN A TIMELY MANNER.

(D) ON OR BEFORE DECEMBER 1, 2023, AND EACH DECEMBER 1 THEREAFTER THROUGH DECEMBER 1, 2027, THE DEPARTMENT BALTIMORE CITY DEPARTMENT OF FINANCE SHALL SUBMIT TO THE GOVERNOR AND, IN ACCORDANCE WITH § 2-1257 OF THE STATE GOVERNMENT ARTICLE, THE GENERAL ASSEMBLY A REPORT THAT INDICATES:

(1) THE NUMBER OF REQUESTS FOR A RETROACTIVE EXEMPTION UNDER THIS SECTION THAT THE DEPARTMENT BALTIMORE CITY DEPARTMENT OF FINANCE RECEIVED AND GRANTED APPROVED DURING THE IMMEDIATELY PRECEDING YEAR; AND

1                   **(2) ANY AMOUNTS REFUNDED FOR A RETROACTIVE EXEMPTION**  
2 **UNDER THIS SECTION.**

3                   ~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June~~  
4 ~~1, 2023.~~

5                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency  
6 measure, is necessary for the immediate preservation of the public health or safety, has  
7 been passed by a yea and nay vote supported by three-fifths of all the members elected to  
8 each of the two Houses of the General Assembly, and shall take effect from the date it is  
9 enacted. It shall remain effective through December 31, 2026, and, at the end of December  
10 31, 2026, this Act, with no further action required by the General Assembly, shall be  
11 abrogated and of no further force and effect.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.