

HOUSE BILL 302

Q2

2lr0787
CF 2lr0788

By: **Delegate Stein**

Introduced and read first time: January 19, 2022

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax – Credit for Homeowners Who Have Suffered**
3 **a Hardship**

4 FOR the purpose of authorizing the governing body of Baltimore County to grant, by law,
5 a property tax credit against the county property tax imposed on a dwelling that is
6 owned by a homeowner whose combined gross income exceeds a certain amount if
7 the homeowner demonstrates certain criteria, including that the homeowner
8 suffered a certain hardship; and generally relating to a property tax credit for
9 homeowners in Baltimore County who have suffered a hardship.

10 BY adding to
11 Article – Tax – Property
12 Section 9–305(h)
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2021 Supplement)

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

17 **Article – Tax – Property**

18 9–305.

19 **(H) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**
20 **MEANINGS INDICATED.**

21 **(II) “COMBINED INCOME” HAS THE MEANING STATED IN § 9–104**
22 **OF THIS TITLE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(III) "DWELLING" HAS THE MEANING STATED IN § 9-104 OF THIS TITLE.

(IV) "HARDSHIP" MEANS:

1. AN ILLNESS OR ACCIDENT-RELATED INJURY OF A HOMEOWNER OR A MEMBER OF THE HOMEOWNER'S IMMEDIATE FAMILY; OR

2. A PROPERTY CASUALTY EVENT AT A HOMEOWNER'S DWELLING.

(V) "HOMEOWNER" HAS THE MEANING STATED IN § 9-104 OF THIS TITLE.

(2) THE GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY A HOMEOWNER WHOSE COMBINED INCOME EXCEEDS \$60,000 IF THE HOMEOWNER DEMONSTRATES THAT:

(I) THE HOMEOWNER WAS DENIED THE PROPERTY TAX CREDIT UNDER § 9-104 OF THIS TITLE FOR HAVING A COMBINED INCOME THAT EXCEEDS \$60,000;

(II) THE HOMEOWNER SUFFERED A HARDSHIP IN THE CALENDAR YEAR THAT PRECEDES THE YEAR IN WHICH THE HOMEOWNER APPLIES FOR THE CREDIT; AND

(III) THE HOMEOWNER PAID OR INCURRED EXPENSES RELATING TO THE HARDSHIP THAT RESULTED IN SIGNIFICANT FINANCIAL DISTRESS FOR THE HOMEOWNER.

(3) THE HOMEOWNER SHALL INCLUDE, IN THE FORM REQUIRED BY THE GOVERNING BODY OF THE COUNTY, AN ITEMIZED LIST OF ALL SOURCES OF INCOME AND EXPENSES OF THE HOMEOWNER, INCLUDING EXPENSES RELATED TO THE HARDSHIP.

(4) THE GOVERNING BODY OF BALTIMORE COUNTY MAY ESTABLISH, BY LAW:

(I) THE AMOUNT AND DURATION OF THE TAX CREDIT;

(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

1 **(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION**
2 **AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

3 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**
4 **CREDIT.**

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
6 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.