

HOUSE BILL 154

Q1

(4lr0014)

ENROLLED BILL

— Ways and Means/Budget and Taxation —

Introduced by **Chair, Ways and Means Committee (By Request – Departmental – Assessments and Taxation)**

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.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 ~~Homeowners' Property Tax Credit – Application Filing Deadline – Extension for~~
3 ~~Homeowner Protection Program Enrollees~~
4 Homeowners' and Homestead Property Tax Credits – Application Filing Deadline
5 – Extension

6 FOR the purpose of authorizing the State Department of Assessments and Taxation to
7 accept an application for the homeowners' property tax credit submitted by a certain
8 homeowner within a certain period of time if the homeowner is enrolled in the
9 Homeowner Protection Program; providing for the calculation of the homestead
10 property tax credit for certain homeowners under certain circumstances; and
11 generally relating to the homeowners' and homestead property tax ~~credit~~ credits.

12 BY repealing and reenacting, with amendments,
13 Article – Tax – Property

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.



1 Section 9–104(u)
 2 Annotated Code of Maryland
 3 (2019 Replacement Volume and 2023 Supplement)

4 *BY adding to*
 5 *Article – Tax – Property*
 6 *Section 9–105(d)(8)*
 7 *Annotated Code of Maryland*
 8 *(2019 Replacement Volume and 2023 Supplement)*

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

11 **Article – Tax – Property**

12 9–104.

13 (u) (1) Under the conditions set forth in this subsection, the Department may
 14 accept an application from a homeowner within:

15 (i) 1 year after April 15 of the taxable year for which the property
 16 tax credit under this section is sought, if the homeowner:

17 1. is applying for the first time; or

18 2. has filed an application on or before October 1 in each of
 19 the 3 taxable years immediately preceding the taxable year for which the credit is sought;
 20 or

21 (ii) 3 years after April 15 of the taxable year for which a credit is
 22 sought, if the homeowner **IS**:

23 1. **A.** [is] at least 70 years old as of the taxable year for
 24 which a credit is sought; [and] **OR**

25 **B. ENROLLED IN THE HOMEOWNER PROTECTION**
 26 **PROGRAM ESTABLISHED UNDER TITLE 14, SUBTITLE 8, PART VII OF THIS ARTICLE;**
 27 **AND**

28 2. was eligible for the credit under this section for the taxable
 29 year for which the credit is sought.

30 (2) A homeowner may apply to the Department for a property tax credit
 31 under this section by filing an application on the form that the Department provides.

1 (3) The homeowner shall state under oath that the facts in the application
2 are true.

3 (4) To substantiate the application, the Department may require the
4 homeowner to provide a copy of an income tax return, or other evidence detailing gross
5 income or net worth.

6 (5) On certification by the Department, the Comptroller shall pay to the
7 homeowner the property tax credit due under this section.

8 9-105.

9 (d) (8) (I) THIS PARAGRAPH SHALL BE INTERPRETED BROADLY TO
10 APPLY TO ANY HOMEOWNER WHO:

11 1. IS AT LEAST 70 YEARS OF AGE;

12 2. WAS ELIGIBLE FOR THE CREDIT IN THE PRIOR
13 TAXABLE YEAR BUT FAILED TO FILE AN APPLICATION FOR THE CREDIT; AND

14 3. APPLIES FOR A CREDIT FOR THE CURRENT TAXABLE
15 YEAR.

16 (II) FOR HOMEOWNERS THAT MEET THE CRITERIA UNDER
17 SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE DEPARTMENT SHALL CALCULATE THE
18 CURRENT YEAR'S TAXABLE ASSESSMENT AS IF THE CREDIT HAD BEEN GRANTED FOR
19 THE PRIOR TAXABLE YEAR.

20 (III) A HOMEOWNER WHO MEETS THE CRITERIA UNDER
21 SUBPARAGRAPH (I) OF THIS PARAGRAPH IS NOT DUE A REIMBURSEMENT OF
22 PROPERTY TAXES PAID IN PRIOR TAXABLE YEARS.

23 SECTION 2. AND BE IT FURTHER ENACTED, That:

24 (a) Notwithstanding any other provision in § 9-105 of the Tax – Property Article
25 as enacted under Section 1 of this Act, this Section shall be interpreted broadly to apply to
26 any homeowner, as defined under § 9-105 of the Tax – Property Article, who:

27 (1) is at least 70 years of age;

28 (2) was eligible for the homestead credit in the second prior taxable year but
29 failed to file an application for the credit; and

30 (3) on or before May 31, 2025, applies for a credit for the current taxable
31 year.

1 (b) For homeowners that meet the criteria under subsection (a) of this section, the
2 State Department of Assessments and Taxation shall calculate the current year's taxable
3 assessment as if the credit had been granted for the two prior taxable years.

4 (c) A homeowner who meets the criteria of this Section is not due a reimbursement
5 of property taxes paid in prior taxable years.

6 SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be
7 applicable to all taxable years beginning after June 30, 2024.

8 SECTION 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be
9 applicable to all taxable years beginning after June 30, 2022.

10 SECTION ~~2~~ 5. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 June 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.
12 Section 2 of this Act shall remain effective for a period of 1 year and 1 month and, at the end
13 of June 30, 2025, Section 2 of this Act, with no further action required by the General
14 Assembly, shall be abrogated and of no further force and effect.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.