

HOUSE BILL 457

Q2

8lr2330

By: **Delegate Long**

Introduced and read first time: January 25, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax – Homestead Tax Credit Percentage**

3 FOR the purpose of altering the maximum homestead property tax credit percentage in
4 Baltimore County; providing for the application of this Act; and generally relating to
5 the homestead property tax credit in Baltimore County.

6 BY repealing and reenacting, with amendments,
7 Article – Tax – Property
8 Section 9–105(e)(5)
9 Annotated Code of Maryland
10 (2012 Replacement Volume and 2017 Supplement)

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

13 **Article – Tax – Property**

14 9–105.

15 (e) (5) (I) [The] **EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS**
16 **PARAGRAPH, THE** homestead credit percentage for any county or municipal corporation
17 property tax:

18 [(i)] 1. may not be less than 100% or exceed 110% for any taxable
19 year; and

20 [(ii)] 2. shall be expressed in increments of 1 percentage point.

21 **(II) IN BALTIMORE COUNTY, THE HOMESTEAD CREDIT**
22 **PERCENTAGE FOR THE COUNTY PROPERTY TAX MAY NOT BE LESS THAN 100% OR**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **EXCEED 103% FOR ANY TAXABLE YEAR.**

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
3 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.