

# HOUSE BILL 81

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9lr0542

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By: **Delegates Wilkins, Charkoudian, Crutchfield, Hill, Moon, Saab, and Valentino-Smith**

Introduced and read first time: January 17, 2019

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Surviving Spouse of Veteran**

3 FOR the purpose of altering eligibility for a credit authorized against the county or  
4 municipal corporation property tax for the surviving spouses of certain veterans;  
5 providing for the application of this Act; and generally relating to eligibility for a  
6 property tax credit for the surviving spouses of certain veterans.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 9–258

10 Annotated Code of Maryland

11 (2012 Replacement Volume and 2018 Supplement)

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

14 **Article – Tax – Property**

15 9–258.

16 (a) (1) In this section the following words have the meanings indicated.

17 (2) “Dwelling” has the meaning stated in § 9–105 of this title.

18 (3) “Eligible individual” means:

19 (i) an individual who is at least 65 years old and has lived in the  
20 same dwelling for at least the preceding 40 years;

21 (ii) an individual who is at least 65 years old and is a retired member

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military  
2 reserves, or the National Guard; or

3 (iii) a surviving spouse, who **IS AT LEAST 65 YEARS OLD AND** has  
4 not remarried, of [an individual described in item (ii) of this paragraph] **A MEMBER OF**  
5 **THE UNIFORMED SERVICES OF THE UNITED STATES AS DEFINED IN 10 U.S.C. § 101,**  
6 **THE MILITARY RESERVES, OR THE NATIONAL GUARD.**

7 (b) The Mayor and City Council of Baltimore City or the governing body of a  
8 county or municipal corporation may grant, by law, a property tax credit under this section  
9 against the county or municipal corporation property tax imposed on the dwelling of an  
10 eligible individual.

11 (c) The property tax credit allowed under this section may:

12 (1) not exceed 20% of the county or municipal corporation property tax  
13 imposed on the property; and

14 (2) be granted for a period of up to 5 years.

15 (d) The Mayor and City Council of Baltimore City or the governing body of a  
16 county or municipal corporation may provide, by law, for:

17 (1) the maximum assessed value of a dwelling that is eligible for the tax  
18 credit under this section;

19 (2) additional eligibility criteria for the tax credit under this section;

20 (3) regulations and procedures for the application and uniform processing  
21 of requests for the tax credit; and

22 (4) any other provision necessary to carry out the tax credit under this  
23 section.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
25 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.