

# SENATE BILL 897

Q1

8lr3328

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By: **Senator Guzzone**

Introduced and read first time: February 5, 2018

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Homeowners’ Property Tax Credit – Repeal of Age Requirement**

3 FOR the purpose of repealing a requirement that certain homeowners be at least a certain  
4 age in order to apply to the State Department of Assessments and Taxation for a  
5 reimbursement of the homeowners’ property tax credit after a taxable year for which  
6 the credit is sought; providing for the retroactive application of this Act; and  
7 generally relating to the homeowners’ property tax credit.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – Property

10 Section 9–104(b)(1)

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2017 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article – Tax – Property

15 Section 9–104(u)

16 Annotated Code of Maryland

17 (2012 Replacement Volume and 2017 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – Property**

21 9–104.

22 (b) (1) The homeowners’ tax credit under this section is a State-funded  
23 program.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (u) (1) Under the conditions set forth in this subsection, the Department may  
2 accept an application from a homeowner within 3 years after April 15 of the taxable year  
3 for which a credit is sought, if the homeowner[:

4 (i) is at least 70 years old as of the taxable year for which a credit is  
5 sought; and

6 (ii)] was eligible for the credit under this section for the taxable year  
7 for which the credit is sought.

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

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

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

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

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
18 1, 2018, and shall be construed to apply retroactively and shall be applied to and  
19 interpreted to affect all taxable years beginning after June 30, 2015.