

Bill No.: _____
Requested: _____
Committee: _____

Drafted by: Breighner
Typed by: Julia
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Proofread by _____
Checked by _____

By: **Senator Lam**

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Property Tax – Credit for Seniors to Offset Property Tax Rate**
3 **Increase**

4 **Ho. Co. 10–22**

5 FOR the purpose of authorizing the governing body of Howard County to grant, by law, a
6 certain property tax credit against the county property tax imposed on a dwelling
7 owned by an individual who meets certain age, income, and residency requirements;
8 authorizing the governing body of Howard County to provide, by law, for certain
9 matters relating to the credit; and generally relating to a property tax credit for
10 senior citizen homeowners in Howard County.

11 BY adding to
12 Article – Tax – Property
13 Section 9–315(e)
14 Annotated Code of Maryland
15 (2019 Replacement Volume and 2021 Supplement)

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

18 **Article – Tax – Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 9-315.

2 (E) (1) IN THIS SUBSECTION, "DWELLING" HAS THE MEANING STATED IN
3 § 9-105 OF THIS TITLE.

4 (2) (I) SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE
5 GOVERNING BODY OF HOWARD COUNTY MAY GRANT, BY LAW, A PROPERTY TAX
6 CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING THAT IS
7 OWNED BY AN INDIVIDUAL:

8 1. WHO HAS RESIDED IN THE DWELLING FOR AT LEAST
9 30 CONSECUTIVE YEARS;

10 2. WHOSE COMBINED INCOME, AS DEFINED IN § 9-104
11 OF THIS TITLE, DOES NOT EXCEED \$75,000; AND

12 3. WHO IS AT LEAST 65 YEARS OLD.

13 (II) THE AMOUNT OF THE TAX CREDIT GRANTED UNDER THIS
14 SUBSECTION SHALL EQUAL 100% OF ANY INCREASE IN THE PROPERTY TAX IMPOSED
15 ON THE DWELLING THAT IS ATTRIBUTABLE TO A COUNTY PROPERTY TAX RATE THAT
16 EXCEEDS \$1.014 FOR EACH \$100 OF ASSESSMENT.

17 (3) THE GOVERNING BODY OF HOWARD COUNTY MAY ESTABLISH, BY
18 LAW:

19 (I) THE DURATION OF THE TAX CREDIT;

20 (II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

21 (III) REGULATIONS AND PROCEDURES FOR THE APPLICATION
22 AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

23 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX
24 CREDIT.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June

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1 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.