

SENATE BILL 251

Q2

7lr0891
CF 7lr1004

By: **Senator Simonaire**

Introduced and read first time: January 20, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Property Tax – Credit for Seniors of Limited Income**

3 FOR the purpose of authorizing the governing body of Anne Arundel County or of a
4 municipal corporation in Anne Arundel County to grant, by law, a tax credit against
5 the county or municipal corporation property tax imposed on real property owned
6 and used as a principal residence by an individual of a certain minimum age and of
7 limited income; authorizing the governing body of Anne Arundel County or of a
8 municipal corporation in Anne Arundel County to provide, by law, for the amount
9 and duration of the credit, the eligibility criteria and application process for the
10 credit, and any other provision necessary to administer the credit; providing for the
11 application of this Act; and generally relating to a property tax credit in Anne
12 Arundel County for individuals of a certain age and income.

13 BY adding to

14 Article – Tax – Property

15 Section 9–303(b)(7)

16 Annotated Code of Maryland

17 (2012 Replacement Volume and 2016 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 9–303.

22 (b) (7) (I) **THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF**
23 **A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY LAW, A**
24 **PROPERTY TAX CREDIT UNDER THIS PARAGRAPH AGAINST THE COUNTY OR**
25 **MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 OWNED BY AND USED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL WHO IS AT
2 LEAST 62 YEARS OLD AND OF LIMITED INCOME.

3 (II) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF
4 A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY LAW,
5 FOR:

6 1. THE AMOUNT AND DURATION OF THE PROPERTY TAX
7 CREDIT UNDER THIS PARAGRAPH;

8 2. INCOME ELIGIBILITY CRITERIA AND ANY ADDITIONAL
9 ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

10 3. REGULATIONS AND PROCEDURES FOR THE
11 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

12 4. ANY OTHER PROVISION NECESSARY TO ADMINISTER
13 THE TAX CREDIT UNDER THIS PARAGRAPH.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
15 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.