

SENATE BILL 459

Q1
SB 132/17 – B&T

8lr1941

By: **Senators Salling, Bates, Eckardt, Hough, Robinson, Simonaire, and Waugh**
Introduced and read first time: January 26, 2018
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Exemption for Disabled Veterans – Percentage of Disability**

3 FOR the purpose of expanding eligibility for a property tax exemption for the dwelling
4 house of a disabled veteran to include veterans with at least a certain percentage of
5 service connected disability; providing for the application of this Act; and generally
6 relating to a property tax exemption for the dwelling house of a disabled veteran.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 7–208(a)
10 Annotated Code of Maryland
11 (2012 Replacement Volume and 2017 Supplement)

12 BY repealing and reenacting, without amendments,
13 Article – Tax – Property
14 Section 7–208(b)
15 Annotated Code of Maryland
16 (2012 Replacement Volume and 2017 Supplement)

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

Article – Tax – Property

20 7–208.

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

22 (2) (i) “Disabled veteran” means an individual who:

23 1. is honorably discharged or released under honorable

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



1 (ii) a surviving spouse of an individual who died in the line of duty,
2 if:

3 1. the dwelling house was owned by the individual at the
4 time of the individual's death;

5 2. the dwelling house was acquired by the surviving spouse
6 within 2 years of the individual's death, if the individual or the surviving spouse was
7 domiciled in the State as of the date of the individual's death; or

8 3. the dwelling house was acquired after the surviving
9 spouse qualified for exemption for a former dwelling house under item 1 or 2 of this item,
10 to the extent of the previous exemption; or

11 (iii) a surviving spouse of a disabled veteran who meets the
12 requirements of subsection (c) of this section; and

13 (2) the application requirements of subsection (d) of this section are met.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
15 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.