

SENATE BILL 975

Q1, O3

2lr3148
CF HB 809

By: **Senator Jennings**

Introduced and read first time: February 15, 2022

Assigned to: Rules

Re-referred to: Budget and Taxation, March 7, 2022

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 14, 2022

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Exemption – Disabled Veteran, Active Duty, and Surviving Spouse**
3 **– Application Process**

4 FOR the purpose of authorizing an individual to submit, and requiring the State
5 Department of Assessments and Taxation to accept, an application for a certain
6 property tax exemption for a dwelling house the individual intends to purchase
7 before the individual purchases ~~a~~ the dwelling house; requiring the Department,
8 ~~within a certain period of time,~~ to process the application and ~~notify the applicant of~~
9 ~~approval or denial of the application~~ send the applicant a certain letter; and
10 generally relating to a property tax exemption for a dwelling house owned by a
11 disabled veteran, disabled active duty service member, or surviving spouse.

12 BY repealing and reenacting, without amendments,
13 Article – Tax – Property
14 Section 7–208(b)
15 Annotated Code of Maryland
16 (2019 Replacement Volume and 2021 Supplement)

17 BY repealing and reenacting, with amendments,
18 Article – Tax – Property
19 Section 7–208(d)
20 Annotated Code of Maryland
21 (2019 Replacement Volume and 2021 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

3 **Article – Tax – Property**

4 7–208.

5 (b) Except as provided in subsection (e) of this section, a dwelling house is exempt
6 from property tax if:

7 (1) the dwelling house is owned by:

8 (i) a disabled active duty service member;

9 (ii) a disabled veteran;

10 (iii) a surviving spouse of an individual who died in the line of duty,
11 if:

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

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

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

20 (iv) a surviving spouse of a disabled veteran who meets the
21 requirements of subsection (c) of this section; and

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

23 (d) (1) A disabled veteran or a surviving spouse of a disabled veteran shall
24 apply for an exemption under this section by providing to the supervisor:

25 (i) a copy of the disabled veteran's discharge certificate from active
26 military, naval, or air service; and

27 (ii) on the form provided by the Department, a certification of the
28 disabled veteran's disability from the Veterans' Administration.

29 (2) The disabled veteran's certificate of disability may not be inspected by
30 individuals other than:

- 1 (i) the disabled veteran; or
- 2 (ii) appropriate employees of the State, a county, or a municipal
- 3 corporation.

4 (3) A disabled active duty service member shall apply for an exemption

5 under this section by providing to the supervisor, on the form provided by the Department,

6 a certification of the service member's disability from a physician licensed to practice

7 medicine in the State or from the Veterans' Administration.

8 (4) A surviving spouse of an individual who died in the line of duty shall

9 apply for an exemption under this section by providing to the supervisor certification that

10 the individual died while in active service as a result of an injury or disease incurred in the

11 line of duty.

12 **(5) (I) AN INDIVIDUAL MAY SUBMIT, AND THE DEPARTMENT**

13 **SHALL ACCEPT, AN APPLICATION FOR THE EXEMPTION UNDER THIS SECTION FOR A**

14 **SPECIFIC DWELLING HOUSE THE INDIVIDUAL INTENDS TO PURCHASE BEFORE THE**

15 **INDIVIDUAL PURCHASES ~~A~~ THE DWELLING HOUSE.**

16 **(II) THE DEPARTMENT, ~~WITHIN 15 BUSINESS DAYS~~ FOLLOWING**

17 **RECEIPT OF AN APPLICATION SUBMITTED UNDER SUBPARAGRAPH (I) OF THIS**

18 **PARAGRAPH, SHALL PROCESS THE APPLICATION AND ~~NOTIFY THE APPLICANT OF~~**

19 **~~THE APPROVAL OR DENIAL OF THE APPLICATION~~ SEND THE APPLICANT A LETTER**

20 **STATING:**

21 **1. THAT THE APPLICATION IS PRELIMINARILY**

22 **APPROVED OR PRELIMINARILY DENIED; AND**

23 **2. IF THE APPLICATION IS PRELIMINARILY APPROVED,**

24 **THE AMOUNT OF THE TAX EXEMPTION FOR THE DWELLING THE INDIVIDUAL**

25 **INTENDS TO PURCHASE.**

26 **(III) AN INDIVIDUAL WHO IS ISSUED A LETTER PRELIMINARILY**

27 **APPROVING THE EXEMPTION SHALL RECEIVE THE EXEMPTION FOR THE DWELLING**

28 **REFERENCED IN THE LETTER AFTER BECOMING THE OWNER OF THE DWELLING**

29 **WITHOUT HAVING TO FILE ANOTHER APPLICATION.**

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

31 October 1, 2022.