

HOUSE BILL 798

Q2

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By: **Montgomery County Delegation**

Introduced and read first time: February 3, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Montgomery County – Property Tax – Credit for Senior Citizen Volunteers**

3 **MC 23–20**

4 FOR the purpose of authorizing the governing body of Montgomery County to grant, by law,
5 a property tax credit against the county property tax imposed on a dwelling owned
6 by an individual who is at least a certain age who volunteers for a public school or
7 nonprofit organization that is located in or operating in Montgomery County;
8 authorizing the governing body of Montgomery County to provide, by law, for certain
9 matters relating to the property tax credit; defining a certain term; providing for the
10 application of this Act; and generally relating to a property tax credit for certain
11 senior citizen homeowners who volunteer in Montgomery County.

12 BY adding to
13 Article – Tax – Property
14 Section 9–317(i)
15 Annotated Code of Maryland
16 (2019 Replacement Volume)

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

19 **Article – Tax – Property**

20 9–317.

21 **(I) (1) IN THIS SUBSECTION, “DWELLING” HAS THE MEANING STATED IN**
22 **§ 9–105 OF THIS TITLE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(2) THE GOVERNING BODY OF MONTGOMERY COUNTY MAY GRANT,**
2 **BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY**
3 **PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY AN INDIVIDUAL WHO**
4 **IS AT LEAST 65 YEARS OLD IF THE INDIVIDUAL VOLUNTEERS FOR A PUBLIC SCHOOL**
5 **OR NONPROFIT ORGANIZATION THAT IS LOCATED IN OR OPERATING IN**
6 **MONTGOMERY COUNTY.**

7 **(3) THE GOVERNING BODY OF MONTGOMERY COUNTY MAY**
8 **ESTABLISH, BY LAW:**

9 **(I) THE AMOUNT AND DURATION OF THE PROPERTY TAX**
10 **CREDIT;**

11 **(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;**

12 **(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION**
13 **AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

14 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**
15 **CREDIT.**

16 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**
17 **1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.**