

# HOUSE BILL 1200

Q1

0lr2957

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By: **Delegate Luedtke**

Introduced and read first time: February 7, 2020

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit to Offset Increases in Local Income Tax Revenues –**  
3 **Eligibility**

4 FOR the purpose of requiring a homeowner to have a certain application on file with the  
5 State Department of Assessments and Taxation in order to be eligible for a certain  
6 credit against the county or municipal corporation property tax to offset certain  
7 increases in local income tax revenues resulting from a certain county income tax  
8 rate; providing for the application of this Act; and generally relating to a property  
9 tax credit to offset increases in local income tax revenues.

10 BY repealing and reenacting, with amendments,  
11 Article – Tax – Property  
12 Section 9–221  
13 Annotated Code of Maryland  
14 (2019 Replacement Volume)

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

17 **Article – Tax – Property**

18 9–221.

19 (a) The Mayor and City Council of Baltimore or the governing body of a county or  
20 municipal corporation may grant, by law, a property tax credit against the county or  
21 municipal corporation property tax imposed on real property in order to offset in whole or  
22 in part increases in the county or municipal corporation income tax revenues resulting from  
23 a county income tax rate in excess of 2.6%.

24 (b) The credit granted under this section is available only to the owner-occupied

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 property of a homeowner as defined in § 9–105 of this title **IF THE HOMEOWNER HAS AN**  
2 **APPLICATION FOR THE HOMESTEAD PROPERTY TAX CREDIT UNDER § 9–105 OF THIS**  
3 **TITLE ON FILE WITH THE DEPARTMENT.**

4 (c) The Mayor and City Council of Baltimore or the governing body of a county or  
5 municipal corporation may provide by law for:

6 (1) the amount of a property tax credit under this section; and

7 (2) any other provisions necessary to carry out this section.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
9 1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.