

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council Of Howard County, Maryland

2018 Legislative Session

Legislative Day No. 7

Bill No. 41-2018

Introduced by: The Chairperson at the request of the County Executive

AN ACT amending a tax credit against the County tax imposed on real property that is owned by individuals who are a retired member of the Armed Forces of the United States to provide that certain surviving spouses of retired members of the Armed Forces are eligible to receive the property tax credit; and generally relating to real property tax credits.

Introduced and read first time _____, 2018. Ordered posted and hearing scheduled.

By order _____
Jessica Feldmark, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2018.

By order _____
Jessica Feldmark, Administrator

This Bill was read the third time on _____, 2018 and Passed ____, Passed with amendments ____, Failed ____.

By order _____
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2018 at ___ a.m./p.m.

By order _____
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive _____, 2018

Allan H. Kittleman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

1 **WHEREAS**, by passage of House Bill No. 502, the 2018 General Assembly of Maryland
2 altered the eligibility criteria for the tax credit offered for specified retired members of the U.S.
3 Armed Forces by adding the surviving spouse, who has not remarried, of the retired service
4 member as an eligible recipient of the property tax credit; and

5
6 **WHEREAS**, the County Executive wishes to extend this tax credit to the surviving
7 spouses, who have not remarried, of retired members of the U.S. Armed Forces in Howard
8 County.

9
10 ***NOW, THEREFORE,***

11
12 ***Section 1. Be It Enacted*** by the County Council of Howard County, Maryland that the Howard
13 County Code is amended as follows:

14
15 *By amending Title 20 “Taxes, Charges, and Fees”*
16 *Subsection (b) of Section 20.129E “Property tax credits for Seniors and Retired Military*
17 *Personnel”*

18
19 **Title 20. Taxes, Charges, and Fees.**

20 **Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.**

21 **Part III. State-Authorized Howard County Tax Credits.**

22
23 **Section 20.129E. Property tax credit for Seniors and Retired Military Personnel.**

24 (b) *Credit Established and Eligibility.* In accordance with section 9-258 of the Tax-Property
25 Article of the Annotated Code of Maryland, the owner of a dwelling may receive a property tax
26 credit against the county property tax imposed on the property containing the dwelling if the
27 property is owned by an individual:

- 28 (1) Who is at least 65 years old and has lived in the same dwelling for at least the
29 preceding 40 years; [[or]]
30 (2) Who is at least 65 years old and is a retired member of the Armed Forces of the
31 United States[[]]; OR

1 (3) A SURVIVING SPOUSE, WHO HAS NOT REMARRIED, OF AN INDIVIDUAL DESCRIBED IN
2 PARAGRAPH (2) OF THIS SUBSECTION.

3
4 *Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that*
5 *the changes made by this Act shall apply beginning in the taxable year beginning July 1, 2018.*

6
7 *Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland that*
8 *this Act shall become effective 61 days after its enactment.*