

HOUSE BILL 1175

Q1, O3

1lr2791

By: **Delegate Brooks**

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit for Disabled Veterans – Established**

3 FOR the purpose of requiring the governing body of a county or of a municipal corporation
4 to grant, by law, a tax credit against the property tax imposed on the dwelling house
5 of certain disabled veterans; establishing a tax credit against the State property tax
6 on the dwelling house of certain disabled veterans; providing for the calculation of
7 the credit; requiring certain disabled veterans to provide certain documents when
8 applying for the credits under this Act; defining certain terms; providing for the
9 application of this Act; and generally relating to a property tax credit for the dwelling
10 house of a disabled veteran.

11 BY adding to
12 Article – Tax – Property
13 Section 9–112
14 Annotated Code of Maryland
15 (2019 Replacement Volume and 2020 Supplement)

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

18 **Article – Tax – Property**

19 **9–112.**

20 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
21 **INDICATED.**

22 **(2) (I) “DISABLED VETERAN” MEANS AN INDIVIDUAL WHO:**

23 **1. IS HONORABLY DISCHARGED OR RELEASED UNDER**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



HONORABLE CIRCUMSTANCES FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE AS
DEFINED IN 38 U.S.C. § 101; AND

2. HAS BEEN DECLARED BY THE VETERANS'
ADMINISTRATION TO HAVE A PERMANENT SERVICE-CONNECTED DISABILITY THAT
RESULTS FROM BLINDNESS OR OTHER DISABLING CAUSE THAT:

A. IS REASONABLY CERTAIN TO CONTINUE FOR THE LIFE
OF THE VETERAN; AND

B. WAS NOT CAUSED OR INCURRED BY MISCONDUCT OF
THE VETERAN.

(II) "DISABLED VETERAN" INCLUDES AN INDIVIDUAL WHO
QUALIFIES POSTHUMOUSLY FOR A SERVICE-CONNECTED DISABILITY.

(3) (I) "DWELLING HOUSE" MEANS REAL PROPERTY THAT IS:

1. THE LEGAL RESIDENCE OF A DISABLED VETERAN;
AND

2. OCCUPIED BY NOT MORE THAN TWO FAMILIES.

(II) "DWELLING HOUSE" INCLUDES THE LOT OR CURTILAGE
AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

(B) (1) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL
CORPORATION SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION
AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX THAT IS
IMPOSED ON THE DWELLING HOUSE OF A DISABLED VETERAN.

(2) IN ADDITION TO THE PROPERTY TAX CREDIT PROVIDED UNDER
PARAGRAPH (1) OF THIS SUBSECTION, THERE IS A CREDIT AGAINST THE STATE
PROPERTY TAX THAT IS IMPOSED ON THE DWELLING HOUSE OF A DISABLED
VETERAN.

(3) THE PROPERTY TAX CREDITS REQUIRED UNDER PARAGRAPHS (1)
AND (2) OF THIS SUBSECTION SHALL EQUAL A PERCENTAGE OF THE AMOUNT OF
PROPERTY TAX IMPOSED ON THE DWELLING HOUSE THAT IS EQUAL TO THE
PERCENTAGE OF THE DISABLED VETERAN'S SERVICE-CONNECTED DISABILITY
RATING.

(C) A DISABLED VETERAN SHALL APPLY FOR THE PROPERTY TAX CREDITS

1 UNDER THIS SECTION BY PROVIDING TO THE DEPARTMENT:

2 (1) A COPY OF THE DISABLED VETERAN'S DISCHARGE CERTIFICATE
3 FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE; AND

4 (2) ON THE FORM PROVIDED BY THE DEPARTMENT, A CERTIFICATION
5 OF THE DISABLED VETERAN'S DISABILITY FROM THE VETERANS' ADMINISTRATION.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
7 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.