

year [1990–1991 or] 1991–1992 OR 1992–1993, on the basis of either income or failure to file an application, shall receive the following property tax credits in the year in which the homeowner does not receive the credit under § 9–105 of the Tax – Property Article:

(1) For the taxable year [1990–1991] 1991–1992, a credit equal to 50% of the credit received under § 9–105 of the Tax – Property Article for the taxable year [1989–1990] 1990–1991; and

(2) For the taxable year [1991–1992] 1992–1993, a credit equal to 25% of the credit received under § 9–105 of the Tax – Property Article for the taxable year [1989–1990] 1990–1991.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health and safety, has been passed by a ye and nay vote supported by three–fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved February 9, 1990.

CHAPTER 2
(House Bill 276)

AN ACT concerning

Homestead Property Tax Credit

FOR the purpose of providing for the temporary extension of a certain homeowner property tax credit based on certain increases in assessments without application of a certain income factor in computing the amount of the credit; altering a temporary phaseout of the credit for certain homeowners; making this Act an emergency measure; and generally relating to a program of property tax credits for homeowners.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9–105(e)
Annotated Code of Maryland
(1986 Volume and 1989 Supplement)

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 9–105(f)
Annotated Code of Maryland
(1986 Volume and 1989 Supplement)