

## CHAPTER 379

(Senate Bill 774)

AN ACT concerning

## Anne Arundel County - Tax Credits

FOR the purpose of increasing the permissible gross income for certain homeowners with respect to qualification for the certain mandatory real property tax credits in Anne Arundel County.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes  
Section 12F(e)  
Annotated Code of Maryland  
(1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 12F(e) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

## Article 81 - Revenue and Taxes

## 12F.

(e) There shall be allowed upon the application of any homeowner in Anne Arundel County (1) who has attained the age of sixty-five years by the July 1 which is the first day of the taxable year for which the credit is sought or (2) who has not attained the age of sixty-five years and who receives benefits as a result of a finding of permanent and total disability under the Social Security Act or under the Railroad Retirement Act, and whose gross income, or whose combined gross income, as the case may be, is not in excess of [five thousand dollars (\$5,000.00)] \$8,000 for the calendar year immediately preceding the fiscal year of application, a single tax credit from subdivision real property taxes upon the dwelling for which application for tax credit is made, which tax credit shall equal 50% of the assessed value of the dwelling or four thousand dollars (\$4,000.00), whichever is the lesser amount, multiplied by the applicable subdivision tax rate. Application for a