FOR the purpose of extending the property tax exemption for surviving spouses of qualified disabled veterans to subsequently acquired property, under certain conditions; and clarifying language.

BY repealing and reenacting, without amendments,

    Article 81 — Revenue and Taxes
    Section 9(a)
    Annotated Code of Maryland
    (1975 Replacement Volume and 1976 Supplement)

BY repealing and reenacting, with amendments,

    Article 81 — Revenue and Taxes
    Section 9(g) (1)
    Annotated Code of Maryland
    (1975 Replacement Volume and 1976 Supplement)

    SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 9(a) of Article 81 — Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, without amendments; and that Section 9(g)(1) of this Article and Code be and it is hereby repealed and reenacted, with amendments; and all to read as follows:

Article 81 — Revenue and Taxes

9.

    (a)   The following real and tangible personal property shall be exempt from assessment and from State, county and city ordinary taxation, except as otherwise stated herein, each and all of which exemptions shall be strictly construed:

    (g)   (1)   (I)   The property of any citizen and resident of the State who is honorably discharged or released under honorable circumstances from active service in any branch of the armed forces, who has been declared by the Veterans' Administration to have a 100[%] PERCENT service—connected disability resulting from blindness or other disabling cause, which is permanent in character.

                (II)   The surviving spouse of a qualified disabled veteran whose property received the exemption prior to July 1, 1969 shall be entitled to apply for and receive or to continue to receive the exemption form assessment for the taxable years beginning July 1, 1972 [provided that said] IF THE surviving spouse has remained unmarried and is the owner and resident of the property [that originally received the exemption from assessment] FOR WHICH THE EXEMPTION IS SOUGHT. [Provided