SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1980.

Approved May 6, 1980.

CHAPTER 391

(House Bill 475)

AN ACT concerning

Homeowners' Tax Credit Program - Application Filing Date

FOR the purpose of providing that the tax credit may be applied for no later than September 1 of the taxable year in which the tax credit is sought; providing that the Department of Assessments and Taxation may extend the date for certain reasons; and providing that, in the instance of a late filing, the Department shall notify the applicant in writing of the decision.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 12F-1(e)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

12F-1.

(e) The homeowner may apply for the tax credit no later than [June 1] SEPTEMBER 1 of the taxable year in which the tax credit is sought, on a standard form to be provided by the Department. If the application has not been made on or before ~~June--1~~ [June 1] SEPTEMBER 1, the tax credit may not be allowed, EXCEPT THAT THE DEPARTMENT MAY, UPON GOOD CAUSE SHOWN, ACCEPT ANY APPLICATION SUBMITTED AFTER SEPTEMBER 1, BUT NOT LATER THAN SEPTEMBER 30. UPON MAKING A FINAL DETERMINATION WHETHER TO ACCEPT OR REJECT A LATE APPLICATION, THE DEPARTMENT SHALL NOTIFY THE HOMEOWNER, IN WRITING, OF THE DECISION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.