

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved May 12, 1981.

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CHAPTER 344

(House Bill 83)

AN ACT concerning

Homeowners' Property Tax Credits - Eligibility

FOR the purpose of providing that certain otherwise eligible applicants for a property tax credit will not lose eligibility by renting the dwelling to family members.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 12F-1(a)(5)  
Annotated Code of Maryland  
{1975-~~Replacement-Volume~~-and-1980-Supplement}  
(1980 Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

(a) (5) "Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where it is erected, which is used as the principal residence of that homeowner or homeowners. A dwelling may not be deemed a principal residence which is not actually occupied or expected to be actually occupied by the homeowner or homeowners for more than 6 months of some 12-month period, including July 1 of the taxable year for which the tax credit is sought. A homeowner, otherwise eligible, may qualify for the credit if he does not actually reside in the dwelling for the required time period because of illness or need of special care, even if the homeowner requires institutionalization in a private or public nursing home or medical care facility, and EVEN if the homeowner rents the dwelling for a period not to exceed 1 year[, unless the dwelling is rented by a member or members of the homeowner's immediate family or the dwelling is unoccupied for a period not to exceed 1 year] - HOWEVER, EXCEPT THAT THE DWELLING MAY BE RENTED TO A MEMBER OR MEMBERS OF THE HOMEOWNER'S IMMEDIATE FAMILY FOR A PERIOD EXCEEDING 1 YEAR. [However,