

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2006.

Approved May 2, 2006.

CHAPTER 296

(House Bill 114)

AN ACT concerning

Property Tax – Exemption – Surviving Spouse of a Veteran

FOR the purpose of exempting a dwelling house from the property tax under certain circumstances if the dwelling house is owned by a surviving spouse of a veteran who receives Dependency and Indemnity Compensation from the United States Department of Veterans Affairs; altering certain definitions for purposes of a certain property tax exemption; providing a certain period for certain surviving spouses to apply for a certain ~~exception~~ exemption; providing for the application of this Act; and generally relating to a property tax exemption for the surviving spouse of a veteran.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 7–208
Annotated Code of Maryland
(2001 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

7–208.

(a) (1) In this section the following words have the meanings indicated.

(2) (I) “Disabled veteran” means an individual who:

[(i)] 1. is honorably discharged or released under honorable circumstances from active service in any branch of the armed forces; and

[(ii)] 2. has been declared by the Veterans’ Administration to have a permanent 100% service connected disability that results from blindness or other disabling cause that:

[1.] A. is reasonably certain to continue for the life of the veteran; and

[2.] B. was not caused or incurred by misconduct of the veteran.