

by certain individuals; and generally relating to property tax in St. Mary's County.

BY repealing and reenacting, without amendments,

Article - Tax - Property

Section 9-320(c)

Annotated Code of Maryland

(2001 Replacement Volume and 2005 Supplement)

BY repealing and reenacting, with amendments,

Chapter 195 of the Acts of the General Assembly of 2005

Section 2

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

**Article - Tax - Property**

9-320.

(c) (1) The governing body of St. Mary's County may grant, by law, a property tax credit against the county property tax imposed on real property used as a principal residence and owned by an individual at least 70 years old who is of limited income.

(2) The governing body of St. Mary's County may provide, by law, for:

- (i) eligibility criteria for the credit under this section;
- (ii) the amount and duration of the tax credit under this section;
- (iii) regulations and procedures for the application and uniform processing of requests for the tax credit; and
- (iv) any other provision necessary to carry out the credit under this section.

**Chapter 195 of the Acts of 2005**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2005, and shall be applicable to all taxable years beginning after June 30, 2005 ~~but before July 1, 2008~~ 2010. It shall remain effective for a period of ~~3~~ 5 years and 1 month, and at the end of June 30, ~~2008~~ 2010, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

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

Approved May 2, 2006.