SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved May 27, 1986.

CHAPTER 705

(House Bill 11)

AN ACT concerning

Homeowner's Tax Credit - Eligibility - Continuing Care Facilities

FOR the purpose of permitting occupants of independent living units subject to real property taxation at continuing care facilities for the aged to apply for the homeowner's property tax credit program; defining certain terms; requiring the Department of Assessments and Taxation to make certain determinations; providing a procedure for payment of the homeowner's property tax credit; *prohibiting a certain assignment of the tax credit;* and generally relating to the homeowner's property tax credit program for occupants of independent living units at continuing care facilities for the aged.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 9-104(a)(9) and (c)
Annotated Code of Maryland
(1986 Volume)

BY adding to

Article - Tax - Property
Section 9-104(q)
Annotated Code of Maryland
(1986 Volume)

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

Article - Tax - Property

9-104.

(a) (9) "Legal interest" includes an interest in a dwelling: