

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) "Disabled veteran" means an individual who:

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

(ii) 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. is reasonably certain to continue for the life of the veteran; and

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

(3) "Dwelling house":

(i) means real property that is:

1. the legal residence of a disabled veteran or a surviving spouse; and

2. occupied by not more than 2 families; and

(ii) includes the lot or curtilage and structures necessary to use the real property as a residence.

(4) "Surviving spouse" means the surviving spouse of a disabled veteran if the surviving spouse has not remarried.

(b) Except as provided in subsection (e) of this section, a dwelling house is exempt from property tax if:

(1) the dwelling house is owned by:

(i) a disabled veteran; or

(ii) a surviving spouse who meets the requirements of subsection (c) of this section; and