BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 9-104(a)(5) and (8), (g), and (k)
Annotated Code of Maryland
(1986 Volume and 1986 Supplement)

BY adding to

Article - Tax - Property
Section 9-104(a)(9), (g-1), and (k-1)
Annotated Code of Maryland
(1986 Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 9-104(a)(9), (10), and (11), respectively, of Article - Tax - Property of the Annotated Code of Maryland be renumbered to be Section(s) 9-104(a)(10), (11), and (12), respectively.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

9-104.

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

(5) "Dwelling" means:

(I) FOR A HOMEOWNER WHO IS NOT A HOME PURCHASER, a house that is:

[(i)] 1. used as the principal residence of a homeowner and the lot or curtilage on which the house is erected; and

[(ii)] 2. actually occupied or expected to be actually occupied by the homeowner for more than 6 months of a 12-month period, which actual or expected occupancy period shall include July 1 of the taxable year for which the property tax credit under this section is sought; OR

(II) FOR A HOMEOWNER WHO IS A HOME PURCHASER, A HOUSE THAT IS: