

ARTICLE AND IS SUBJECT TO THE ENFORCEMENT AND PENALTY PROVISIONS CONTAINED IN TITLE 13.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 27, 1988.

CHAPTER 776

(House Bill 244)

AN ACT concerning

Homestead Property Tax Credit Program

FOR the purpose of permanently establishing the program of homeowners' property tax credits based on certain increases in assessments; providing for the application beginning with a certain taxable year, of an income factor in computing the amount of tax credits; requiring the Department of Assessments and Taxation to give a certain notice and for certain eligible applications to make a certain request concerning the tax bill; specifying certain duties for the Comptroller; requiring applications for tax credit eligibility; providing for the temporary extension of the existing program of tax credits to homeowners based on certain increases in assessments; providing for a temporary phaseout tax credit for certain homeowners; and generally relating to a program of property tax credits for homeowners.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 9-105
Annotated Code of Maryland
(1986 Volume and 1987 Supplement)

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

Article - Tax - Property

9-105.

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