

application for good cause; clarifying the basis for calculating credits issued during a certain period; and generally relating to the filing of applications for the property tax credit for elderly or disabled renters.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 9-102(f)
Annotated Code of Maryland
(1986 Volume and 1988 Supplement)

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

Article - Tax - Property

9-102.

(f) (1) On or before [July 1] SEPTEMBER 1 of the year following the calendar year for which property tax relief under this section is sought, a renter may apply to the Department for the property tax relief. The application shall be made on the form that the Department provides.

(2) FOR GOOD CAUSE, THE DEPARTMENT MAY ACCEPT AN APPLICATION FROM A RENTER AFTER SEPTEMBER 1 BUT ON OR BEFORE OCTOBER 31 OF THE TAXABLE YEAR FOLLOWING THE CALENDAR YEAR FOR WHICH PROPERTY TAX RELIEF UNDER THIS SECTION IS SOUGHT.

[(2)] (3) The renter shall state under oath that the statements in the application are true.

[(3)] (4) To substantiate the application, the applicant may be required to provide a copy of an income tax return, or other evidence detailing gross income or net worth.

SECTION 2. AND BE IT FURTHER ENACTED, That property tax credits for renters issued under § 9-102 of the Tax - Property Article during calendar year 1989 shall be calculated based on the schedule of benefits that was in effect as of June 1, 1989.

SECTION 2- 3. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1, 1989~~ June 1, 1989.

Approved May 19, 1989.