

(1994 Replacement Volume and 1999 Supplement)

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) (6) "Dwelling" means:

(i) for a homeowner who is not a home purchaser, a house that is:

- 1. used as the principal residence of a homeowner and the lot or curtilage on which the house is erected;
- 2. occupied by not more than 2 families; and
- 3. 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:

- 1. used as the principal residence of a homeowner and the lot or curtilage on which the house is erected;
- 2. occupied by not more than 2 families; and
- 3. actually occupied or expected to be actually occupied by the home purchaser for [more than 6 consecutive months of the taxable year for which the property tax credit under this section is sought] **THE REMAINDER OF THE TAXABLE YEAR FOR WHICH THE PROPERTY TAX CREDIT UNDER THIS SECTION IS SOUGHT.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000 and shall be applicable to tax credits for all taxable years beginning after June 30, 2001.

Approved May 11, 2000.

CHAPTER 394

(House Bill 590)

AN ACT concerning

Homeowners' Property Tax Credit - Home Purchaser Applications

FOR the purpose of authorizing home purchasers to apply for a homeowners' property tax credit after the execution of a contract of sale of the dwelling; requiring a home purchaser applying for the tax credit to apply within a certain period and