SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2007.

Approved by the Governor, May 17, 2007.

CHAPTER 564

(Senate Bill 522)

AN ACT concerning

Homestead Tax Credit - Eligibility Verification - Application

FOR the purpose of requiring homeowners to file certain applications to the State Department of Assessments and Taxation to qualify for the homestead property tax credit; providing that the homestead property tax credit may not be granted unless an application is filed as required within certain time periods under certain circumstances; providing that the Department shall provide the option for an application to be submitted on the Department's website; requiring the Comptroller to cooperate with the Department in adopting a certain procedure, provide certain information to the Department, and assist the Department in a postaudit of each application; requiring the counties to reimburse the Department for the administration of the homestead property tax credit application process; providing for a certain reporting requirement to certain committees of the General Assembly; and generally relating to the homestead property tax credit.

BY repealing and reenacting, with amendments,

Article – Tax – Property Section 9–105(d)(1) Annotated Code of Maryland (2001 Replacement Volume and 2006 Supplement)

BY adding to

Article – Tax – Property
Section 9–105(d)(6) and (l), (l), and (m)
Annotated Code of Maryland
(2001 Replacement Volume and 2006 Supplement)

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