

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:

Article – Tax – Property

9-105.

(d) (1) [The] **SUBJECT TO THE PROVISIONS OF PARAGRAPH (6) OF THIS SUBSECTION, THE** Department shall authorize and the State, a county, or a municipal corporation shall grant a property tax credit under this section for a taxable year unless during the previous taxable year:

(i) the dwelling was transferred for consideration to new ownership;

(ii) the value of the dwelling was increased due to a change in the zoning classification of the dwelling initiated or requested by the homeowner or anyone having an interest in the property;