

Chapter 668

(House Bill 378)

AN ACT concerning

Homeowners' Property Tax Credit Program – Eligibility Awareness Campaign

FOR the purpose of requiring, on or before a certain date, the State Department of Assessments and Taxation to provide the Comptroller information identifying certain residential property owners who failed to claim a certain homeowners' property tax credit; requiring the Comptroller to review certain information, identify certain individuals who may be eligible for but failed to claim the credit, and provide the Department the contact information of those individuals; requiring the Comptroller to cooperate with and assist the Department in auditing credit applications and to provide certain information to the Department under certain circumstances; requiring, on or before a certain date, the Department to contact certain individuals identified under this Act by mail for certain purposes; repealing certain provisions of law requiring the Department and the Comptroller to provide certain notices about the credit; and generally relating to the homeowners' property tax credit program.

BY repealingArticle – Tax – PropertySection ~~9-104(w)~~ 9-104(e) and (f)Annotated Code of Maryland(2012 Replacement Volume and 2015 Supplement)

BY adding to

Article – Tax – Property

Section ~~9-104(w)~~ 9-104(e)

Annotated Code of Maryland

(2012 Replacement Volume and 2015 Supplement)

BY renumberingArticle – Tax – PropertySection 9-104(g) through (v), respectivelyto be Section 9-104(f) through (u), respectivelyAnnotated Code of Maryland(2012 Replacement Volume and 2015 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 9-104(e) and (f) of Article – Tax – Property of the Annotated Code of Maryland be repealed.

SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 9-104(g) through (v), respectively, of Article – Tax – Property of the Annotated Code of Maryland be renumbered to be Section(s) 9-104(f) through (u), respectively.

~~SECTION 3. AND BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND~~ FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Tax – Property

9-104.

~~(W)~~ (E) (1) ON OR BEFORE MAY 1 OF EACH YEAR, THE DEPARTMENT SHALL PROVIDE THE COMPTROLLER INFORMATION IDENTIFYING OWNERS OF RESIDENTIAL PROPERTIES WITH AN ASSESSED VALUE NOT EXCEEDING \$300,000 WHO, DURING THE PRECEDING 3 YEARS, FAILED TO CLAIM THE PROPERTY TAX CREDIT UNDER THIS SECTION.

(2) THE COMPTROLLER SHALL:

(I) REVIEW THE INFORMATION PROVIDED IN ACCORDANCE WITH PARAGRAPH (1) OF THIS SUBSECTION AND INFORMATION THAT THE COMPTROLLER MAINTAINS REGARDING FILERS OF INCOME TAX RETURNS;

(II) IDENTIFY THE INDIVIDUALS WHO MAY BE ELIGIBLE FOR BUT FAILED TO CLAIM THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND

(III) PROVIDE THE DEPARTMENT THE CONTACT INFORMATION OF THE INDIVIDUALS IDENTIFIED UNDER ITEM (II) OF THIS PARAGRAPH.

(3) (1) FOR INCOME VERIFICATION, THE COMPTROLLER SHALL:

1. COOPERATE WITH THE DEPARTMENT IN ADOPTING A PROCEDURE TO AUDIT THE APPLICATION FORMS; AND

2. NOTWITHSTANDING § 13-202 OF THE TAX – GENERAL ARTICLE, SUPPLY THE DEPARTMENT WITH ADDITIONAL INFORMATION.

(II) THE COMPTROLLER SHALL ASSIST THE DEPARTMENT IN A POSTAUDIT OF EACH APPLICATION.

~~(3)~~ (4) ON OR BEFORE AUGUST 1 OF EACH YEAR, THE DEPARTMENT SHALL CONTACT EACH INDIVIDUAL IDENTIFIED UNDER PARAGRAPH (2) OF THIS SUBSECTION BY MAIL TO INFORM THE INDIVIDUAL THAT THE

INDIVIDUAL MAY BE ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION AND HOW TO APPLY FOR THE CREDIT.

SECTION ~~2~~ 4 AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2016.

Enacted under Article II, § 17(c) of the Maryland Constitution, May 28, 2016.