

Bill No. 48-16
Concerning: Taxation – Credit to Offset
Certain Income Tax Revenues -
Amendments
Revised: October 24, 2016 Draft No. 4
Introduced: December 6, 2016
Enacted: February 7, 2017
Executive: _____
Effective: _____
Sunset Date: None
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: Government Operations and Fiscal Policy Committee
Co-Sponsor: Councilmember Rice

AN ACT to:

- (1) clarify the eligibility for the credit to offset income tax revenues; and
- (2) generally amend the law governing the credit to offset income tax revenues.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-86

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

1 **Sec. 1. Section 52-86 is amended as follows:**

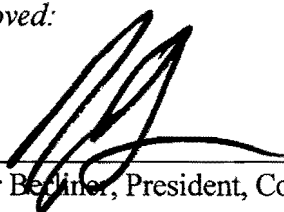
2 **52-86. Credit to offset certain income tax revenues.**

3 (a) The Director of Finance must allow [each eligible taxpayer] a credit
4 against County real property taxes due in each tax year [in which the
5 taxpayer is eligible for the credit] for each property that is an owner-
6 occupied dwelling of a homeowner as defined in Md. Tax-Property Code
7 §9-105(a), as amended.

8 (b) The Director must not grant the credit if the Director finds that the
9 property is not an owner-occupied property of a homeowner. [An eligible
10 taxpayer is any homeowner who qualifies for a homestead property tax
11 credit under Maryland Code, Tax-Property Article, Section 9-105, or any
12 successor provision.]

13 * * *

Approved:



Roger Berlin, President, County Council

2/7/17

Date

Approved:

Isiah Leggett, County Executive

Date

This is a correct copy of Council action.

Linda M. Lauer, Clerk of the Council

Date