

CHAPTER 73

(House Bill 490)

AN ACT concerning

Property Tax – Principal Residence

FOR the purpose of permitting the Department of Assessments and Taxation to request certain information under certain circumstances; providing for a certain designation under certain circumstances; altering the type of designation relating to owner occupancy that county governments must include on certain property tax bills; clarifying that certain procedural requirements only relate to real property tax bills; and providing for the application of this Act.

BY adding to

Article – Tax – Property

Section 2-218

Annotated Code of Maryland

(1994 Replacement Volume and 1994 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 6-308(i)(1)

Annotated Code of Maryland

(1994 Replacement Volume and 1994 Supplement)

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

Article – Tax – Property

2-218.

(A) THE DEPARTMENT MAY REQUEST DOCUMENTATION TO VERIFY THAT A DWELLING IS THE PRINCIPAL RESIDENCE OF A HOMEOWNER.

(B) THE DOCUMENTATION REQUESTED UNDER SUBSECTION (A) OF THIS SECTION MAY INCLUDE, BUT IS NOT LIMITED TO, REQUIRING AN INDIVIDUAL TO EXECUTE A SWORN AFFIDAVIT REGARDING RESIDENCY FOR THE PURPOSES OF:

- (1) VOTING;
- (2) DRIVER'S LICENSE ADDRESS; AND
- (3) INCOME TAX FILING.

(C) FAILURE TO PROVIDE THE REQUESTED INFORMATION UNDER THIS SECTION WITHIN 30 DAYS FROM THE DATE OF A REQUEST SHALL RESULT IN A DWELLING BEING DESIGNATED AS NOT A PRINCIPAL RESIDENCE FOR PURPOSES OF THIS ARTICLE.