



SPONSOR: Rep. K. Williams

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE AMENDMENT NO. 1
TO
HOUSE BILL NO. 99

AMEND House Bill No. 99 by striking lines 4 through 15 and inserting in lieu thereof the following:

(c) (1) If authorized by majority vote of the whole school board of the local school district pursuant to § 6102(q) of Title 29, there shall be allowed a credit against taxation imposed pursuant to this chapter on the valuation of any qualified property. For purposes of this subsection, "qualified property" shall mean property owned and occupied as a dwelling by and as the principal residence of a qualified person. A "qualified person" is a person who, as of June 30 immediately prior to the beginning of the county fiscal year, is of the age of 65 or more: and meets the following requirement:

a. For claimants establishing legal domicile in this State after December 31, 2012 but on or before December 31, 2017, only claimants who, as of June 30 immediately prior to the beginning of the county fiscal year, have been legally domiciled within the State for a period of at least 3 consecutive years are eligible to receive a credit.

b. For claimants establishing legal domicile in this State after December 31, 2017, only claimants who, as of June 30 immediately prior to the beginning of the county fiscal year, have been legally domiciled within the State for a period of at least 10 consecutive years are eligible to receive a credit.

Mere seasonal or temporary residence within the State, of whatever duration, shall not constitute domicile within the State for the purposes of this section. Absence from this State for a period of 12 months shall be prima facie evidence of abandonment of domicile in this State. The burden of establishing legal domicile within the State shall be upon the claimant. The maximum such credit authorized by vote of local school boards shall be the lesser of:

FURTHER AMEND House Bill No. 99 at line 48 by deleting "Section 1914" and inserting in lieu thereof "§ 1917".

FURTHER AMEND House Bill No. 99, on line 65 by striking "after January 1, 2017" and inserting in lieu thereof "on or after January 1, 2018".

SYNOPSIS

This amendment retains the 3-year residency requirement for eligibility for anyone moving into the State before December 31, 2017. Anyone establishing residency after that date must be a resident for 10 years rather than 3 before becoming eligible. The amendment also corrects a typo in the original bill.