

(PRE-FILED)

---

By: **Delegates Gilleland, Boschert, and Love**  
 Requested: November 4, 2004  
 Introduced and read first time: January 12, 2005  
 Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County - Property Tax Credit - Firefighters and Law**  
3 **Enforcement Officers**

4 FOR the purpose of authorizing the governing body of Anne Arundel County to grant,  
5 by law, a property tax credit against the county tax imposed on real property  
6 owned by a firefighter or a law enforcement officer; and providing for the  
7 application of this Act.

8 BY adding to  
9 Article - Tax - Property  
10 Section 9-303(e)  
11 Annotated Code of Maryland  
12 (2001 Replacement Volume and 2004 Supplement)

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

15 **Article - Tax - Property**

16 9-303.

17 (E) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY MAY GRANT, BY LAW,  
18 A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY TAX IMPOSED  
19 ON REAL PROPERTY THAT IS OWNED BY:

- 20 (1) A FIREFIGHTER; OR
- 21 (2) A LAW ENFORCEMENT OFFICER.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
23 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,  
24 2005.