
By: Delegates McIntosh and Malone, Malone, Bartlett, Boschert, Bozman, Cardin, Crvor, C. Davis, Elmore, Gilleland, Goodwin, Gordon, Healey, Heller, Hixson, Howard, Kaiser, King, Marriott, McKee, Myers, Patterson, Ramirez, and Ross

Introduced and read first time: January 20, 2006

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 19, 2006

CHAPTER _____

AN ACT concerning

**Property Tax - ~~Exemption~~ Credit - Firefighters, Law Enforcement Officers,
and Public School Teachers**

FOR the purpose of ~~exempting from the State property tax certain dwellings owned by certain firefighters, law enforcement officers, and public school classroom teachers under certain circumstances;~~ authorizing the Mayor and City Council of Baltimore City and the governing body of a county to grant, by law, a property tax credit against the county property tax imposed on certain dwellings owned by certain firefighters, law enforcement officers, and public school classroom teachers under certain circumstances; authorizing a county to provide, by law, for the amount and duration of the credit, additional eligibility criteria and compliance measures for the credit, regulations and procedures for the administration of the credit requests, and any other provisions necessary to carry out this Act; providing for the application of this Act; defining certain terms; and generally relating to ~~a property tax exemption and~~ authorization for a county property tax credit for certain dwellings owned by certain firefighters, law enforcement officers, and public school classroom teachers.

BY adding to

Article - Tax - Property

Section ~~7-308~~ and 9-243

Annotated Code of Maryland

(2001 Replacement Volume and 2005 Supplement)

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

Article - Tax - Property

~~7-308: 9-243.~~

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) (I) "DWELLING" MEANS REAL PROPERTY THAT:

1. IS THE LEGAL PRINCIPAL RESIDENCE OF A RESIDENT FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER WHO OWNS A LEGAL INTEREST IN THE REAL PROPERTY; AND

2. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES.

(II) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

(3) "FIRST-TIME MARYLAND HOME BUYER" MEANS AN INDIVIDUAL WHO PRIOR TO THE PURCHASE OF THE INDIVIDUAL'S CURRENT RESIDENCE HAS NEVER OWNED RESIDENTIAL REAL PROPERTY IN THE STATE THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL RESIDENCE.

(4) "PUBLIC SCHOOL CLASSROOM TEACHER" MEANS A CLASSROOM TEACHER HOLDING A STANDARD PROFESSIONAL CERTIFICATE OR AN ADVANCED PROFESSIONAL CERTIFICATE WHO IS EMPLOYED BY A COUNTY BOARD OF EDUCATION AND TEACHES IN A PUBLIC SCHOOL.

~~(B) A DWELLING THAT IS OWNED BY A FIRST-TIME MARYLAND HOME BUYER WHO IS A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER IS NOT SUBJECT TO THE STATE PROPERTY TAX IF THE DWELLING IS LOCATED IN THE COUNTY WHERE THE FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER IS EMPLOYED.~~

~~(C) TO QUALIFY FOR THE EXEMPTION UNDER SUBSECTION (B) OF THIS SECTION, A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER SHALL PROVIDE A STATEMENT TO THE DEPARTMENT THAT IS SIGNED UNDER OATH STATING THAT:~~

~~(1) PRIOR TO THE PURCHASE OF THE INDIVIDUAL'S CURRENT RESIDENCE, THE INDIVIDUAL HAS NEVER OWNED RESIDENTIAL REAL PROPERTY IN THE STATE THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL RESIDENCE; AND~~

~~(2) THE RESIDENCE IS OCCUPIED BY THE INDIVIDUAL AS THE INDIVIDUAL'S PRINCIPAL RESIDENCE.~~

9-243.

(A) ~~IN THIS SECTION, "DWELLING", "FIRST TIME MARYLAND HOME BUYER", AND "PUBLIC SCHOOL CLASSROOM TEACHER" HAVE THE MEANINGS STATED IN § 7-308 OF THIS ARTICLE.~~

(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING OWNED BY A FIRST-TIME MARYLAND HOME BUYER WHO IS A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER EMPLOYED IN THE COUNTY.

(C) TO QUALIFY FOR A CREDIT UNDER SUBSECTION (B) OF THIS SECTION, A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER SHALL PROVIDE A STATEMENT TO BALTIMORE CITY OR THE COUNTY THAT IS SIGNED UNDER OATH STATING THAT:

(1) PRIOR TO THE PURCHASE OF THE INDIVIDUAL'S CURRENT RESIDENCE, THE INDIVIDUAL HAS NEVER OWNED RESIDENTIAL REAL PROPERTY IN THE STATE THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL RESIDENCE; AND

(2) THE RESIDENCE IS OCCUPIED BY THE INDIVIDUAL AS THE INDIVIDUAL'S PRINCIPAL RESIDENCE.

(~~C~~) (D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY MAY PROVIDE BY LAW FOR:

(1) THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION; ~~AND~~

(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS SECTION;

(3) ADDITIONAL COMPLIANCE MEASURES TO DETERMINE IF A CREDIT RECIPIENT CONTINUES TO BE EMPLOYED AS A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER;

(4) REGULATIONS AND PROCEDURES FOR THE ADMINISTRATION OF REQUESTS FOR THE TAX CREDIT; AND

(~~2~~) (5) ANY OTHER PROVISION NECESSARY OR APPROPRIATE TO CARRY OUT THE TAX CREDIT UNDER THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July~~ June 1, 2006, and shall be applicable to all taxable years beginning after June 30, ~~2007~~ 2006.

