

HOUSE BILL 146

Q2

6lr1207
CF SB 552

By: **Delegate M. Washington (By Request – Baltimore City Administration) and Delegates Anderson, Clippinger, Glenn, Haynes, McCray, McIntosh, Oaks, ~~and B. Robinson~~ B. Robinson, Carter, Rosenberg, Branch, Hammen, Lierman, and Metzgar**

Introduced and read first time: January 20, 2016

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 17, 2016

CHAPTER _____

1 AN ACT concerning

2 **Baltimore City – Property Tax Credit – Public Safety Officers**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to grant, by
4 law, a certain property tax credit against the county property tax imposed on a
5 certain dwelling in Baltimore City that is owned by a certain public safety officer
6 under certain circumstances; providing that the credit may not exceed a certain
7 amount ~~and may not be granted to more than one public safety officer~~ per dwelling;
8 prohibiting a certain recipient of the property tax credit from receiving certain other
9 property tax credits; authorizing the receipt of certain additional property tax credits
10 subject to a certain limitation; authorizing the Mayor and City Council of Baltimore
11 City to provide, by law, for certain matters relating to the tax credit; defining certain
12 terms; providing for the application of this Act; and generally relating to a property
13 tax credit for certain public safety officers in Baltimore City.

14 BY adding to

15 Article – Tax – Property

16 Section 9–304(i)

17 Annotated Code of Maryland

18 (2012 Replacement Volume and 2015 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

20 That the Laws of Maryland read as follows:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



Article – Tax – Property

9–304.

(I) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS TITLE.

(III) “PUBLIC SAFETY OFFICER” MEANS A FIREFIGHTER, AN EMERGENCY MEDICAL TECHNICIAN, OR A LAW ENFORCEMENT OFFICER WHO IS A SWORN MEMBER OF AND EMPLOYED FULL TIME BY:

1. THE BALTIMORE CITY FIRE DEPARTMENT;
2. THE BALTIMORE CITY POLICE DEPARTMENT; OR
3. THE BALTIMORE CITY SHERIFF’S OFFICE.

(2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN BALTIMORE CITY THAT IS OWNED BY A PUBLIC SAFETY OFFICER IF THE PUBLIC SAFETY OFFICER IS OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9–105 OF THIS TITLE.

(3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION:

(I) MAY NOT EXCEED \$2,500 PER DWELLING; AND

(II) ~~MAY NOT BE GRANTED TO MORE THAN ONE PUBLIC SAFETY OFFICER PER DWELLING~~ MAY NOT EXCEED THE AMOUNT OF PROPERTY TAX IMPOSED ON THE DWELLING.

(4) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, IN ANY TAXABLE YEAR IN WHICH A PUBLIC SAFETY OFFICER RECEIVES A CREDIT UNDER THIS SUBSECTION, THE PUBLIC SAFETY OFFICER MAY NOT RECEIVE ANY OTHER PROPERTY TAX CREDIT PROVIDED BY BALTIMORE CITY.

(II) IN ADDITION TO THE CREDIT UNDER THIS SUBSECTION, A PUBLIC SAFETY OFFICER MAY RECEIVE:

1. THE LOCAL PORTION OF THE CREDIT AUTHORIZED UNDER § 9–105 OF THIS TITLE; AND

1 2. THE CREDIT AUTHORIZED UNDER § 9-221 OF THIS
2 TITLE.

3 ~~(H) THE TOTAL AMOUNT OF CREDITS GRANTED FOR A~~
4 ~~DWELLING UNDER THIS PARAGRAPH MAY NOT EXCEED THE AMOUNT OF PROPERTY~~
5 ~~TAX IMPOSED ON THE DWELLING.~~

6 (5) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY
7 ESTABLISH, BY LAW:

8 (I) SUBJECT TO PARAGRAPH ~~(3)(1)~~ (3) OF THIS SUBSECTION,
9 THE AMOUNT AND APPLICATION OF THE CREDIT UNDER THIS SUBSECTION;

10 (II) THE DURATION OF THE CREDIT;

11 (III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR PUBLIC
12 SAFETY OFFICERS TO QUALIFY FOR THE CREDIT;

13 (IV) REGULATIONS AND PROCEDURES FOR THE APPLICATION
14 AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT UNDER THIS
15 SUBSECTION; AND

16 (V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS
17 SUBSECTION.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
19 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2017.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.