

HOUSE BILL 1626

Q2

6lr3835

By: **Delegates Long and Cluster**

Introduced and read first time: March 7, 2016

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Fallen or Disabled Law Enforcement**
3 **Officers and Rescue Workers – Acquisition of Dwelling**

4 FOR the purpose of altering the time period within which a disabled law enforcement officer
5 or rescue worker, or the surviving spouse of a fallen law enforcement officer or rescue
6 worker, shall have acquired certain residential property in Baltimore County in
7 order to qualify for a certain property tax credit against the county or municipal
8 corporation property tax imposed on the property; providing for the application of
9 this Act; and generally relating to a property tax credit for certain residential
10 property owned by certain disabled law enforcement officers and rescue workers or
11 the surviving spouses of certain fallen law enforcement officers or rescue workers.

12 BY repealing and reenacting, with amendments,
13 Article – Tax – Property
14 Section 9–210
15 Annotated Code of Maryland
16 (2012 Replacement Volume and 2015 Supplement)

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

19 **Article – Tax – Property**

20 9–210.

21 (a) (1) In this section the following words have the meanings indicated.

22 (2) “Disabled law enforcement officer or rescue worker” means an
23 individual who:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) has been found to be permanently and totally disabled by an
2 administrative body or court of competent jurisdiction authorized to make such a
3 determination; and

4 (ii) became disabled:

5 1. as a result of or in the course of employment as a law
6 enforcement officer or a correctional officer; or

7 2. while in the active service of a fire, rescue, or emergency
8 medical service, unless the disability was the result of the individual's own willful
9 misconduct or abuse of alcohol or drugs.

10 (3) (i) "Dwelling" means real property that:

11 1. is the legal residence of a disabled law enforcement officer
12 or rescue worker or a surviving spouse; and

13 2. is occupied by not more than two families.

14 (ii) "Dwelling" includes the lot or curtilage and structures necessary
15 to use the real property as a residence.

16 (4) "Fallen law enforcement officer or rescue worker" means an individual
17 who dies:

18 (i) as a result of or in the course of employment as a law enforcement
19 officer or a correctional officer; or

20 (ii) while in the active service of a fire, rescue, or emergency medical
21 service, unless the death was the result of the individual's own willful misconduct or abuse
22 of alcohol or drugs.

23 (5) "Surviving spouse" means a surviving spouse, who has not remarried,
24 of a fallen law enforcement officer or rescue worker.

25 (b) The Mayor and City Council of Baltimore City or the governing body of a
26 county or municipal corporation may grant, by law, a property tax credit under this section
27 against the county or municipal corporation property tax imposed on a dwelling that is
28 owned by a disabled law enforcement officer or rescue worker or a surviving spouse of a
29 fallen law enforcement officer or rescue worker:

30 (1) if the dwelling was owned by the disabled law enforcement officer or
31 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be
32 permanently and totally disabled or by the fallen law enforcement officer or rescue worker
33 at the time of the fallen law enforcement officer's or rescue worker's death;

1 (2) if the disabled law enforcement officer or rescue worker was domiciled
2 in the State as of the date the disabled law enforcement officer or rescue worker was
3 adjudged to be permanently and totally disabled or the fallen law enforcement officer or
4 rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen
5 law enforcement officer's or rescue worker's death and:

6 **(I) EXCEPT IN BALTIMORE COUNTY,** the dwelling was acquired
7 by the disabled law enforcement officer or rescue worker within 2 years of the date the
8 disabled law enforcement officer or rescue worker was adjudged to be permanently and
9 totally disabled or by the surviving spouse within 2 years of the fallen law enforcement
10 officer's or rescue worker's death; or

11 **(II) IN BALTIMORE COUNTY, THE DWELLING WAS ACQUIRED BY**
12 **THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER AFTER THE DATE**
13 **THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED**
14 **TO BE PERMANENTLY AND TOTALLY DISABLED OR BY THE SURVIVING SPOUSE**
15 **AFTER THE FALLEN LAW ENFORCEMENT OFFICER'S OR RESCUE WORKER'S DEATH;**
16 **OR**

17 (3) if the dwelling was acquired after the disabled law enforcement officer
18 or rescue worker or the surviving spouse qualified for a credit for a former dwelling under
19 item (1) or (2) of this subsection, to the extent of the previous credit.

20 (c) A county or municipal corporation may provide, by law, for:

21 (1) the amount and duration of a property tax credit allowed under this
22 section; and

23 (2) any other provision necessary to carry out the provisions of this section.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
25 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.