

# HOUSE BILL 346

Q2

7lr0310

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By: **Montgomery County Delegation**

Introduced and read first time: January 25, 2017

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Montgomery County – Property Tax Credit – Public Safety Officers**

3 **MC 1–17**

4 FOR the purpose of authorizing the governing body of Montgomery County to grant, by law,  
5 a certain property tax credit against the county property tax imposed on a certain  
6 dwelling in Montgomery County that is owned by a certain public safety officer under  
7 certain circumstances; providing that the credit may not exceed a certain amount  
8 per dwelling and the amount of property tax imposed on the dwelling; requiring the  
9 State Department of Assessments and Taxation to be responsible for certain  
10 administrative duties relating to the credit; requiring Montgomery County to  
11 reimburse the Department for certain administrative costs; authorizing the  
12 governing body of Montgomery County to provide, by law, for certain matters  
13 relating to the tax credit; defining certain terms; providing for the application of this  
14 Act; and generally relating to a property tax credit for certain public safety officers  
15 in Montgomery County.

16 BY adding to

17 Article – Tax – Property

18 Section 9–317(h)

19 Annotated Code of Maryland

20 (2012 Replacement Volume and 2016 Supplement)

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

22 That the Laws of Maryland read as follows:

23 **Article – Tax – Property**

24 9–317.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

5                           **(III) “PUBLIC SAFETY OFFICER” MEANS A FIREFIGHTER, AN**  
6 **EMERGENCY MEDICAL TECHNICIAN, OR A LAW ENFORCEMENT OFFICER WHO IS**  
7 **EMPLOYED FULL TIME BY:**

8                           **1. THE MONTGOMERY COUNTY FIRE AND RESCUE**  
9 **SERVICE;**

10                           **2. THE MONTGOMERY COUNTY DEPARTMENT OF**  
11 **POLICE; OR**

12                           **3. THE MONTGOMERY COUNTY SHERIFF’S OFFICE.**

13                   **(2) THE GOVERNING BODY OF MONTGOMERY COUNTY MAY GRANT,**  
14 **BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY**  
15 **PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN MONTGOMERY COUNTY THAT**  
16 **IS OWNED BY A PUBLIC SAFETY OFFICER IF THE PUBLIC SAFETY OFFICER IS**  
17 **OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9–105 OF THIS TITLE.**

18                   **(3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION**  
19 **MAY NOT EXCEED:**

20                           **(I) \$2,500 PER DWELLING; AND**

21                           **(II) THE AMOUNT OF PROPERTY TAX IMPOSED ON THE**  
22 **DWELLING.**

23                   **(4) (I) THE DEPARTMENT SHALL BE RESPONSIBLE FOR THE**  
24 **ADMINISTRATIVE DUTIES THAT RELATE TO THE APPLICATION AND DETERMINATION**  
25 **OF ELIGIBILITY FOR THE PROPERTY TAX CREDIT UNDER THIS SUBSECTION.**

26                           **(II) MONTGOMERY COUNTY SHALL REIMBURSE THE**  
27 **DEPARTMENT FOR THE REASONABLE COST OF ADMINISTERING THE CREDIT UNDER**  
28 **THIS SUBSECTION.**

29                   **(5) THE GOVERNING BODY OF MONTGOMERY COUNTY MAY**  
30 **ESTABLISH, BY LAW:**

1                   **(I) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE**  
2 **AMOUNT OF THE CREDIT UNDER THIS SUBSECTION;**

3                   **(II) THE DURATION OF THE CREDIT; AND**

4                   **(III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR PUBLIC**  
5 **SAFETY OFFICERS TO QUALIFY FOR THE CREDIT.**

6           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
7 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.