

HOUSE BILL 750

Q2
HB 1626/16 – HRU

7lr0540

By: ~~Delegates Long, Bronwell, Cluster, and Miele~~ Baltimore County Delegation

Introduced and read first time: February 2, 2017

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 15, 2017

CHAPTER _____

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

16 BY repealing and reenacting, with amendments,
17 Article – Tax – Property
18 Section 9–210
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:

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.



1 **Article – Tax – Property**

2 9–210.

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

4 (2) “Cohabitant” means an individual who for a period of at least 180 days
5 in the year before the death of a fallen law enforcement officer or rescue worker:6 (i) had a relationship of mutual interdependence with the fallen law
7 enforcement officer or rescue worker; and8 (ii) resided with the fallen law enforcement officer or rescue worker
9 in the dwelling.10 (3) “Disabled law enforcement officer or rescue worker” means an
11 individual who:12 (i) has been found to be permanently and totally disabled by an
13 administrative body or court of competent jurisdiction authorized to make such a
14 determination; and

15 (ii) became disabled:

16 1. as a result of or in the course of employment as a law
17 enforcement officer or a correctional officer; or18 2. while in the active service of a fire, rescue, or emergency
19 medical service, unless the disability was the result of the individual’s own willful
20 misconduct or abuse of alcohol or drugs.

21 (4) (i) “Dwelling” means real property that:

22 1. is the legal residence of a disabled law enforcement officer
23 or rescue worker, a surviving spouse, or a cohabitant; and

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

25 (ii) “Dwelling” includes the lot or curtilage and structures necessary
26 to use the real property as a residence.27 (5) “Fallen law enforcement officer or rescue worker” means an individual
28 who dies:29 (i) as a result of or in the course of employment as a law enforcement
30 officer or a correctional officer; or

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

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

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

11 (1) if the dwelling was owned by the disabled law enforcement officer or
12 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be
13 permanently and totally disabled or by the fallen law enforcement officer or rescue worker
14 at the time of the fallen law enforcement officer's or rescue worker's death;

15 (2) (i) **EXCEPT AS PROVIDED IN ITEM (II) OR (III) OF THIS ITEM**, if
16 the disabled law enforcement officer or rescue worker was domiciled in the State as of the
17 date the disabled law enforcement officer or rescue worker was adjudged to be permanently
18 and totally disabled or the fallen law enforcement officer or rescue worker, or the surviving
19 spouse was domiciled in the State as of the date of the fallen law enforcement officer's or
20 rescue worker's death and the dwelling was acquired by the disabled law enforcement
21 officer or rescue worker within 2 years of the date the disabled law enforcement officer or
22 rescue worker was adjudged to be permanently and totally disabled or by the surviving
23 spouse within 2 years of the fallen law enforcement officer's or rescue worker's death; [or]

24 (ii) **IN BALTIMORE COUNTY, IF THE DISABLED LAW**
25 **ENFORCEMENT OFFICER OR RESCUE WORKER WAS DOMICILED IN THE STATE AS OF**
26 **THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS**
27 **ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR THE FALLEN LAW**
28 **ENFORCEMENT OFFICER OR RESCUE WORKER, THE SURVIVING SPOUSE, OR**
29 **COHABITANT WAS DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN LAW**
30 **ENFORCEMENT OFFICER'S OR RESCUE WORKER'S DEATH AND THE DWELLING WAS**
31 **ACQUIRED BY THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER**
32 **AFTER THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER**
33 **WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR BY THE**
34 **COHABITANT OR SURVIVING SPOUSE AFTER THE FALLEN LAW ENFORCEMENT**
35 **OFFICER'S OR RESCUE WORKER'S DEATH; OR**

36 (iii) in Harford County, if the disabled law enforcement officer or
37 rescue worker was domiciled in the State as of the date the disabled law enforcement officer
38 or rescue worker was adjudged to be permanently and totally disabled or the fallen law
39 enforcement officer or rescue worker, the surviving spouse, or cohabitant was domiciled in
40 the State as of the date of the fallen law enforcement officer's or rescue worker's death and

1 the dwelling was acquired by the disabled law enforcement officer or rescue worker within
2 2 years of the date the disabled law enforcement officer or rescue worker was adjudged to
3 be permanently and totally disabled or by the surviving spouse or cohabitant within 2 years
4 of the fallen law enforcement officer's or rescue worker's death;

5 (3) in Harford County, if the dwelling was owned by the surviving spouse
6 or cohabitant at the time of the fallen law enforcement officer's or rescue worker's death;
7 or

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

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

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

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

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
16 1, 2017, 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.