

SENATE BILL 282

Q2

7lr1338
CF HB 571

By: **Senators Ready, Bates, Eckardt, Edwards, Klausmeier, and Salling**

Introduced and read first time: January 20, 2017

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 17, 2017

CHAPTER _____

1 AN ACT concerning

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

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
5 governing body of a county or of a municipal corporation to grant a certain property
6 tax credit for certain residential real property owned by certain surviving spouses or
7 certain cohabitants of certain fallen law enforcement officers and rescue workers;
8 increasing the number of years within which a disabled law enforcement officer or
9 rescue worker or the surviving spouse or certain cohabitants of a fallen law
10 enforcement officer or rescue worker must have acquired certain residential property
11 in order to qualify for a certain property tax credit against the county or municipal
12 corporation property tax imposed on the property; making conforming changes;
13 providing for the application of this Act; and generally relating to a property tax
14 credit for certain residential property in the State.

15 BY repealing and reenacting, with amendments,
16 Article – Tax – Property
17 Section 9–210
18 Annotated Code of Maryland
19 (2012 Replacement Volume and 2016 Supplement)

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

22 **Article – Tax – Property**

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 9–210.

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

3 (2) “Cohabitant” means an individual who for a period of at least 180 days
4 in the year before the death of a fallen law enforcement officer or rescue worker:

5 (i) had a relationship of mutual interdependence with the fallen law
6 enforcement officer or rescue worker; and

7 (ii) resided with the fallen law enforcement officer or rescue worker
8 in the dwelling.

9 (3) “Disabled law enforcement officer or rescue worker” means an
10 individual who:

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

14 (ii) became disabled:

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

17 2. while in the active service of a fire, rescue, or emergency
18 medical service, unless the disability was the result of the individual’s own willful
19 misconduct or abuse of alcohol or drugs.

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

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

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

24 (ii) “Dwelling” includes the lot or curtilage and structures necessary
25 to use the real property as a residence.

26 (5) “Fallen law enforcement officer or rescue worker” means an individual
27 who dies:

28 (i) as a result of or in the course of employment as a law enforcement
29 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)~~ if the disabled law enforcement officer or rescue worker was
16 domiciled in the State as of the date the disabled law enforcement officer or rescue worker
17 was adjudged to be permanently and totally disabled or the fallen law enforcement officer
18 or rescue worker, ~~or the surviving spouse,~~ **OR THE COHABITANT** was domiciled in the State
19 as of the date of the fallen law enforcement officer's or rescue worker's death and the
20 dwelling was acquired by the disabled law enforcement officer or rescue worker within [2]
21 **10** years of the date the disabled law enforcement officer or rescue worker was adjudged to
22 be permanently and totally disabled or by the surviving spouse **OR COHABITANT** within
23 **[2] 10** years of the fallen law enforcement officer's or rescue worker's death; ~~or~~

24 ~~(ii) in Harford County, if the disabled law enforcement officer or~~
25 ~~rescue worker was domiciled in the State as of the date the disabled law enforcement officer~~
26 ~~or rescue worker was adjudged to be permanently and totally disabled or the fallen law~~
27 ~~enforcement officer or rescue worker, the surviving spouse, or cohabitant was domiciled in~~
28 ~~the State as of the date of the fallen law enforcement officer's or rescue worker's death and~~
29 ~~the dwelling was acquired by the disabled law enforcement officer or rescue worker within~~
30 ~~2 years of the date the disabled law enforcement officer or rescue worker was adjudged to~~
31 ~~be permanently and totally disabled or by the surviving spouse or cohabitant within 2 years~~
32 ~~of the fallen law enforcement officer's or rescue worker's death;~~

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

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

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

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

3 **(2) ANY ADDITIONAL LIMITATION TO THE NUMBER OF YEARS THE**
4 **DWELLING WAS ACQUIRED WITHIN THE DATE OF BEING ADJUDGED TO BE DISABLED**
5 **OR OF DEATH; AND**

6 ~~(2)~~ **(3)** any other provision necessary to carry out the provisions of this
7 section.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
9 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.