Q2 7lr1338 CF 7lr2042

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

Introduced and read first time: January 20, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

	A BILL ENTITLED
1	AN ACT concerning
2 3	Property Tax Credit – Disabled or Fallen Law Enforcement Officers and Rescue Workers – Acquisition of Dwelling
4 5 6 7 8 9 10	FOR the purpose of increasing the number of years within which a disabled law enforcement officer or rescue worker or the surviving spouse of a fallen law enforcement officer or rescue worker must have acquired certain residential property in order to qualify for a certain property tax credit against the county or municipal corporation property tax imposed on the property; providing for the application of this Act; and generally relating to a property tax credit for certain residential property in the State.
11 12 13 14 15	BY repealing and reenacting, with amendments, Article – Tax – Property Section 9–210 Annotated Code of Maryland (2012 Replacement Volume and 2016 Supplement)
16 17	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:
18	Article - Tax - Property
19	9–210.
20	(a) (1) In this section the following words have the meanings indicated.
21 22	(2) "Cohabitant" means an individual who for a period of at least 180 days in the year before the death of a fallen law enforcement officer or rescue worker:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

(i)

enforcement officer or rescue worker; and

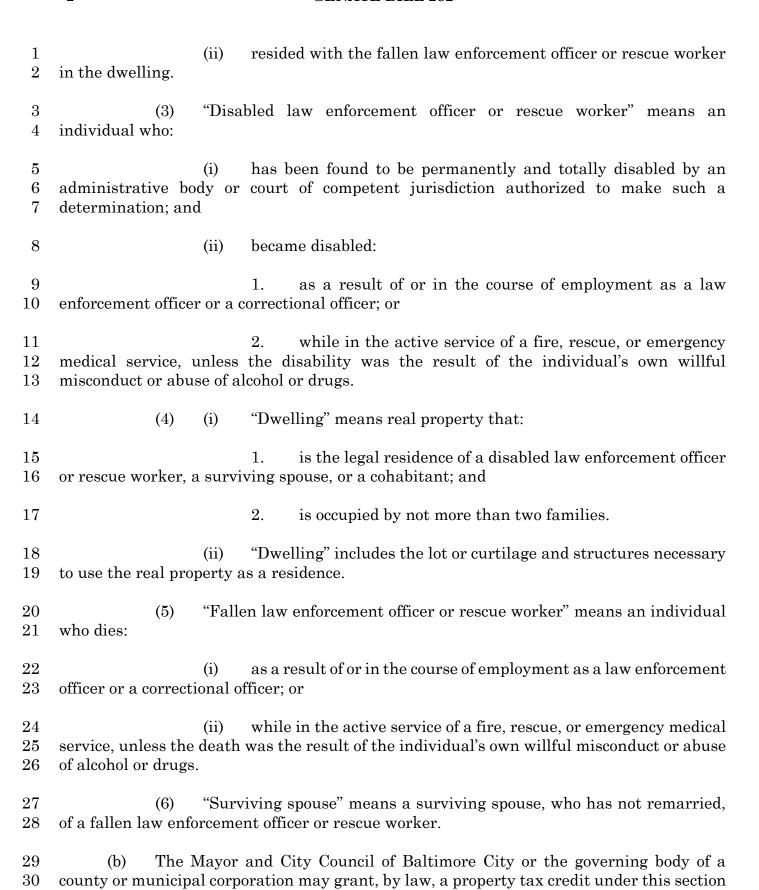
23

24



had a relationship of mutual interdependence with the fallen law

31



against the county or municipal corporation property tax imposed on a dwelling that is

owned by a disabled law enforcement officer or rescue worker, a surviving spouse of a fallen law enforcement officer or rescue worker, or a cohabitant:

- (1) if the dwelling was owned by the disabled law enforcement officer or rescue worker at the time the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer's or rescue worker's death;
- (2) (i) if the disabled law enforcement officer or rescue worker was domiciled in the State as of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the fallen law enforcement officer or rescue worker, or the surviving spouse was domiciled in the State as of the date of the fallen law enforcement officer's or rescue worker's death and the dwelling was acquired by the disabled law enforcement officer or rescue worker within [2] 10 years of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the surviving spouse within [2] 10 years of the fallen law enforcement officer's or rescue worker's death; or
- (ii) in Harford County, if the disabled law enforcement officer or rescue worker was domiciled in the State as of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the fallen law enforcement officer or rescue worker, the surviving spouse, or cohabitant was domiciled in the State as of the date of the fallen law enforcement officer's or rescue worker's death and the dwelling was acquired by the disabled law enforcement officer or rescue worker within 2 years of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the surviving spouse or cohabitant within 2 years of the fallen law enforcement officer's or rescue worker's death:
- 25 (3) in Harford County, if the dwelling was owned by the surviving spouse or cohabitant at the time of the fallen law enforcement officer's or rescue worker's death; or
- 28 (4) if the dwelling was acquired after the disabled law enforcement officer 29 or rescue worker, the surviving spouse, or the cohabitant qualified for a credit for a former 30 dwelling under item (1), (2), or (3) of this subsection, to the extent of the previous credit.
 - (c) A county or municipal corporation may provide, by law, for:
- 32 (1) the amount and duration of a property tax credit allowed under this 33 section; and
- 34 (2) any other provision necessary to carry out the provisions of this section.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.