

Chapter 118

(House Bill 346)

AN ACT concerning

Montgomery County – Property Tax Credit – Public Safety Officers

MC 1-17

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

BY adding to

Article – Tax – Property
Section 9-317(h)
Annotated Code of Maryland
(2012 Replacement Volume and 2016 Supplement)

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

Article – Tax – Property

9-317.

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

(II) “DWELLING” HAS THE MEANING STATED IN § 9-105 OF THIS TITLE.

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

1. A FIREFIGHTER OR AN EMERGENCY MEDICAL TECHNICIAN EMPLOYED FULL TIME BY THE MONTGOMERY COUNTY FIRE AND RESCUE SERVICE;

2. A LAW ENFORCEMENT OFFICER EMPLOYED FULL TIME BY THE MONTGOMERY COUNTY DEPARTMENT OF POLICE, ~~OR~~ OR BY THE MONTGOMERY COUNTY SHERIFF'S OFFICE;

3. ~~THE MONTGOMERY COUNTY SHERIFF'S OFFICE.~~ A CORRECTIONS OFFICER EMPLOYED FULL TIME BY THE MONTGOMERY COUNTY DEPARTMENT OF CORRECTION AND REHABILITATION; OR

4. A FIREFIGHTER OR AN EMERGENCY MEDICAL TECHNICIAN VOLUNTEERING AT THE MONTGOMERY COUNTY FIRE AND RESCUE SERVICE WHO IS ELIGIBLE FOR AN ANNUAL STIPEND UNDER THE LENGTH OF SERVICE AWARD PROGRAM.

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

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

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

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

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

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

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

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

(II) THE DURATION OF THE CREDIT; AND

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

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.

Approved by the Governor, April 11, 2017.