

SENATE BILL 394

Q2

8lr2729
CF HB 117

By: **Senator Conway**

Introduced and read first time: January 25, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Tax Credit – School Public Safety Officers**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to provide,
4 by law, a certain property tax credit against the county property tax imposed on a
5 certain dwelling in Baltimore City that is owned by a certain public safety officer
6 under certain circumstances; providing for the application of this Act; and generally
7 relating to a property tax credit in Baltimore City provided to public safety officers.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 9–304(i)

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2017 Supplement)

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

15 **Article – Tax – Property**

16 9–304.

17 (i) (1) (i) In this subsection the following words have the meanings
18 indicated.

19 (ii) “Dwelling” has the meaning stated in § 9–105 of this title.

20 (iii) “Public safety officer” means a firefighter, an emergency medical
21 technician, or a law enforcement officer who is a sworn member of and employed full time
22 by:

23 1. the Baltimore City Fire Department;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
2 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.