# **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

#### $\mathbf{2}$ **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  $\mathbf{5}$ 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)
- Annotated Code of Maryland 11
- (2012 Replacement Volume and 2017 Supplement) 12
- SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, 13That the Laws of Maryland read as follows: 14
- Article Tax Property
- 9-304. 16

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- In this subsection the following words have the meanings 17(i) (1)(i) 18 indicated.
- 19

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

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

231. the Baltimore City Fire Department;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law.



## **SENATE BILL 394**

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| 1                                       |                                                                                                                                                                                                                                                                                                                                                    | 2.     | the Baltimore City Police Department; [or]                                                                                                                                                   |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2                                       |                                                                                                                                                                                                                                                                                                                                                    | 3.     | the Baltimore City Sheriff's Office; OR                                                                                                                                                      |
| 3                                       |                                                                                                                                                                                                                                                                                                                                                    | 4.     | THE BALTIMORE CITY PUBLIC SCHOOL SYSTEM.                                                                                                                                                     |
| 4<br>5<br>6<br>7                        | (2) The Mayor and City Council of Baltimore City may grant, by law, a property tax credit under this subsection against the county property tax imposed on a dwelling located in Baltimore City 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. |        |                                                                                                                                                                                              |
| 8                                       | (3) In an                                                                                                                                                                                                                                                                                                                                          | y taxa | ble year, the credit under this subsection:                                                                                                                                                  |
| 9                                       | (i)                                                                                                                                                                                                                                                                                                                                                | may    | not exceed \$2,500 per dwelling; and                                                                                                                                                         |
| 10<br>11                                | (ii) dwelling.                                                                                                                                                                                                                                                                                                                                     | may    | not exceed the amount of property tax imposed on the                                                                                                                                         |
| $12 \\ 13 \\ 14 \\ 15$                  | •                                                                                                                                                                                                                                                                                                                                                  | public | pt as provided in subparagraph (ii) of this paragraph, in any<br>e safety officer receives a credit under this subsection, the<br>eccive any other property tax credit provided by Baltimore |
| $\begin{array}{c} 16 \\ 17 \end{array}$ | (ii)<br>officer may receive:                                                                                                                                                                                                                                                                                                                       | In ac  | ldition to the credit under this subsection, a public safety                                                                                                                                 |
| 18<br>19                                | this title; and                                                                                                                                                                                                                                                                                                                                    | 1.     | the local portion of the credit authorized under § 9–105 of                                                                                                                                  |
| 20                                      |                                                                                                                                                                                                                                                                                                                                                    | 2.     | the credit authorized under § $9-221$ of this title.                                                                                                                                         |
| 21                                      | (5) The <b>N</b>                                                                                                                                                                                                                                                                                                                                   | Mayor  | and City Council of Baltimore City may establish, by law:                                                                                                                                    |
| $\frac{22}{23}$                         | (i)<br>application of the credit                                                                                                                                                                                                                                                                                                                   | -      | ect to paragraph (3) of this subsection, the amount and this subsection;                                                                                                                     |
| 24                                      | (ii)                                                                                                                                                                                                                                                                                                                                               | the d  | uration of the credit;                                                                                                                                                                       |
| $\begin{array}{c} 25\\ 26 \end{array}$  | (iii)<br>qualify for the credit;                                                                                                                                                                                                                                                                                                                   | addit  | cional eligibility requirements for public safety officers to                                                                                                                                |
| $\begin{array}{c} 27\\ 28 \end{array}$  | (iv)<br>processing of requests for                                                                                                                                                                                                                                                                                                                 |        | lations and procedures for the application and uniform redit under this subsection; and                                                                                                      |
| 29                                      | (v)                                                                                                                                                                                                                                                                                                                                                | any o  | other provisions necessary to carry out this subsection.                                                                                                                                     |

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