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.
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(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.



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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 5 6 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 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 e safety officer receives a credit under this subsection, the eccive any other property tax credit provided by Baltimore
$\begin{array}{c} 16 \\ 17 \end{array}$	(ii) officer may receive:	In ac	ldition to the credit under this subsection, a public safety
18 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 N	Mayor	and City Council of Baltimore City may establish, by law:
$\frac{22}{23}$	(i) 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) qualify for the credit;	addit	cional eligibility requirements for public safety officers to
$\begin{array}{c} 27\\ 28 \end{array}$	(iv) 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.