

## Chapter 654

**(House Bill 89)**

AN ACT concerning

**Property Tax Credit – Public Safety Officers – Administration**

FOR the purpose of repealing a certain requirement that the State Department of Assessments and Taxation be responsible for certain administrative duties relating to a certain credit against the county or municipal corporation property tax imposed on a certain dwelling that is owned by a certain public safety officer under certain circumstances; repealing a certain requirement that a county or municipal corporation reimburse the Department for certain administrative costs relating to the credit; *modifying the amount of a certain property tax credit*; authorizing the Mayor and City Council of Baltimore City and the governing body of a county or municipal corporation to provide, by law, for certain matters relating to the administration of the credit; and generally relating to a property tax credit for certain public safety officers.

BY repealing and reenacting, with amendments,  
 Article – Tax – Property  
 Section 9–260  
 Annotated Code of Maryland  
 (2012 Replacement Volume and 2017 Supplement)

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

**Article – Tax – Property**

9–260.

- (a) (1) In this section the following words have the meanings indicated.
- (2) “Dwelling” has the meaning stated in § 9–105 of this title.
- (3) “Public safety officer” means:

(i) a firefighter, an emergency medical technician, a correctional officer, a police officer, or a deputy sheriff employed full time by a public safety agency in the county or municipal corporation where the individual resides; or

(ii) a volunteer firefighter for a public safety agency in the county or municipal corporation where the individual resides.

(b) The governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on a dwelling located in the county or municipal corporation 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.

(c) In any taxable year, the credit under this section may not exceed **THE LESSER OF**:

- (1) \$2,500 per dwelling; ~~and~~ **OR**
- (2) the amount of property tax imposed on the dwelling.

(d) [(1) 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 section.

(2) A county or municipal corporation shall reimburse the Department for the reasonable cost of administering the credit under this section.

(e)] The governing body of a county or a municipal corporation may establish, by law:

- (1) subject to subsection (c) of this section, the amount of the credit under this section;
- (2) the duration of the credit; [and]
- (3) additional eligibility requirements for public safety officers to qualify for the credit;

**(4) PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT; AND**

**(5) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS SECTION.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2018.

**Approved by the Governor, May 15, 2018.**