

HOUSE BILL 420

Q1

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CF SB 303

By: **Delegates Ebersole, Buckel, Feldmark, Ivey, Szeliga, and P. Young**

Introduced and read first time: January 23, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Public Safety Officer – Definition**

3 FOR the purpose of altering the definition of “public safety officer” to include certain public
4 safety officers employed full time by a State public safety agency and certain
5 volunteer reserve officers for purposes of a certain property tax credit; providing for
6 the application of this Act; and generally relating to a property tax credit for public
7 safety officers.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 9–260

11 Annotated Code of Maryland

12 (2019 Replacement Volume)

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 9–260.

17 (a) (1) In this section the following words have the meanings indicated.

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

19 (3) “Public safety officer” means:

20 (i) a firefighter, an emergency medical technician, a correctional
21 officer, a police officer, or a deputy sheriff employed full time by:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **1. A STATE PUBLIC SAFETY AGENCY; OR**

2 **2. a public safety agency in the county or municipal**
3 corporation where the individual resides;

4 (ii) a volunteer firefighter [or a], volunteer emergency medical
5 technician, **OR VOLUNTEER RESERVE OFFICER** for:

6 **1. A STATE PUBLIC SAFETY AGENCY; OR**

7 **2. a public safety agency in the county or municipal**
8 corporation where the individual resides;

9 (iii) a park police officer employed full time by the
10 Maryland–National Capital Park and Planning Commission who resides in Montgomery
11 County or Prince George’s County; or

12 (iv) a police officer employed full time by the Washington Suburban
13 Sanitary Commission who resides in Montgomery County or Prince George’s County.

14 (b) The governing body of a county or municipal corporation may grant, by law, a
15 property tax credit under this section against the county or municipal corporation property
16 tax imposed on a dwelling located in the county or municipal corporation that is owned by
17 a public safety officer if the public safety officer is otherwise eligible for the credit
18 authorized under § 9–105 of this title.

19 (c) In any taxable year, the credit under this section may not exceed the lesser of:

20 (1) \$2,500 per dwelling; or

21 (2) the amount of property tax imposed on the dwelling.

22 (d) The governing body of a county or a municipal corporation may establish, by
23 law:

24 (1) subject to subsection (c) of this section, the amount of the credit under
25 this section;

26 (2) the duration of the credit;

27 (3) additional eligibility requirements for public safety officers to qualify
28 for the credit;

29 (4) procedures for the application and uniform processing of requests for
30 the credit; and

1 (5) any other provisions necessary to carry out this section.

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
3 1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.