

# SENATE BILL 502

Q1

5lr2038  
CF HB 1200

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By: Senators Corderman, Jennings, ~~and Ready~~ Ready, Bailey, Benson, Guzzone, Hettleman, M. Jackson, King, Lewis Young, McCray, Rosapepe, Salling, and Zucker

Introduced and read first time: January 23, 2025  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: February 7, 2025

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax – Credit for Law Enforcement Officer or Rescue Worker –**  
3 **Expansion to Judicial Officer**

4 FOR the purpose of authorizing the governing body of a county or municipal corporation or  
5 the Mayor and City Council of Baltimore City to provide a certain property tax credit  
6 to certain judicial officers, surviving spouses, or cohabitants; requiring the county or  
7 municipal corporation to define, by law, who is a correctional officer and judicial  
8 officer; applying this Act retroactively; and generally relating to a property tax credit  
9 for judicial officers, surviving spouses, or cohabitants.

10 BY repealing and reenacting, with amendments,  
11 Article – Tax – Property  
12 Section 9–210  
13 Annotated Code of Maryland  
14 (2019 Replacement Volume and 2024 Supplement)

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

17 **Article – Tax – Property**

18 9–210.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

2 (2) "Cohabitant" means an individual who for a period of at least 180 days  
3 in the year before the death of a fallen [law enforcement officer or rescue worker] **PUBLIC**  
4 **SAFETY OFFICER OR JUDICIAL OFFICER:**

5 (i) had a relationship of mutual interdependence with the fallen  
6 [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL**  
7 **OFFICER;** and

8 (ii) resided with the fallen [law enforcement officer or rescue  
9 worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** in the dwelling.

10 (3) "Disabled [law enforcement officer or rescue worker]" **PUBLIC SAFETY**  
11 **OFFICER OR JUDICIAL OFFICER"** means an individual who:

12 (i) [is a law enforcement officer or rescue worker, as those terms are  
13 defined, by law, by the county or municipal corporation as required under subsection (c) of  
14 this section;

15 (ii)] has been found to be permanently and totally disabled by an  
16 administrative body or court of competent jurisdiction authorized to make such a  
17 determination; and

18 [(iii)] **(II)** became disabled:

19 1. as a result of or in the course of employment as a law  
20 enforcement officer [or], a correctional officer, **OR A JUDICIAL OFFICER;** or

21 2. while in **ACTIVE SERVICE AS A JUDICIAL OFFICER OR**  
22 **WHILE IN** the active service of a fire, rescue, or emergency medical service, unless the  
23 disability was the result of the individual's own willful misconduct or abuse of alcohol or  
24 drugs.

25 (4) (i) "Dwelling" means real property that:

26 1. is the legal residence of a disabled [law enforcement officer  
27 or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER,** a surviving spouse,  
28 or a cohabitant; and

29 2. is occupied by not more than two families.

30 (ii) "Dwelling" includes the lot or curtilage and structures necessary  
31 to use the real property as a residence.

1 (5) “Fallen [law enforcement officer or rescue worker] **PUBLIC SAFETY**  
2 **OFFICER OR JUDICIAL OFFICER**” means an individual who dies:

3 (i) as a result of or in the course of employment as a law enforcement  
4 officer [or], a correctional officer, **OR A JUDICIAL OFFICER**; or

5 (ii) while in **ACTIVE SERVICE AS A JUDICIAL OFFICER OR WHILE**  
6 **IN** the active service of a fire, rescue, or emergency medical service, unless the death was  
7 the result of the individual’s own willful misconduct or abuse of alcohol or drugs.

8 **(6) “PUBLIC SAFETY OFFICER” MEANS A CORRECTIONAL OFFICER, A**  
9 **LAW ENFORCEMENT OFFICER, OR A MEMBER OF A FIRE, RESCUE, OR EMERGENCY**  
10 **MEDICAL SERVICE, AS THOSE TERMS ARE DEFINED, BY LAW, BY THE COUNTY OR**  
11 **MUNICIPAL CORPORATION AS REQUIRED UNDER SUBSECTION (C) OF THIS SECTION.**

12 **[(6)] (7) “Surviving spouse” means a surviving spouse, who has not**  
13 **remarried, of a fallen [law enforcement officer or rescue worker] PUBLIC SAFETY OFFICER**  
14 **OR JUDICIAL OFFICER.**

15 (b) The Mayor and City Council of Baltimore City or the governing body of a  
16 county or municipal corporation may grant, by law, a property tax credit under this section  
17 against the county or municipal corporation property tax imposed on a dwelling that is  
18 owned by a disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER**  
19 **OR JUDICIAL OFFICER**, a surviving spouse [of a fallen law enforcement officer or rescue  
20 worker], or a cohabitant:

21 (1) if the dwelling was owned by the disabled [law enforcement officer or  
22 rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** at the time the [law  
23 enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**  
24 was adjudged to be permanently and totally disabled or by the fallen [law enforcement  
25 officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** at the time of  
26 the fallen [law enforcement officer’s or rescue worker’s] **PUBLIC SAFETY OFFICER’S OR**  
27 **JUDICIAL OFFICER’S** death;

28 (2) if the disabled [law enforcement officer or rescue worker] **PUBLIC**  
29 **SAFETY OFFICER OR JUDICIAL OFFICER** was domiciled in the State as of, or any time  
30 within the 5 years before, the date the disabled [law enforcement officer or rescue worker]  
31 **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** was adjudged to be permanently and  
32 totally disabled or the fallen [law enforcement officer or rescue worker] **PUBLIC SAFETY**  
33 **OFFICER OR JUDICIAL OFFICER**, the surviving spouse, or the cohabitant was domiciled  
34 in the State as of, or any time within the 5 years before, the date of the fallen [law  
35 enforcement officer’s or rescue worker’s] **PUBLIC SAFETY OFFICER’S OR JUDICIAL**  
36 **OFFICER’S** death and the dwelling was acquired by the disabled [law enforcement officer  
37 or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** within 10 years of

1 the date the disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER**  
2 **OR JUDICIAL OFFICER** was adjudged to be permanently and totally disabled or by the  
3 surviving spouse or cohabitant within 10 years of the fallen [law enforcement officer's or  
4 rescue worker's] **PUBLIC SAFETY OFFICER'S OR JUDICIAL OFFICER'S** death;

5 (3) if the dwelling was owned by the surviving spouse or cohabitant at the  
6 time of the fallen [law enforcement officer's or rescue worker's] **PUBLIC SAFETY**  
7 **OFFICER'S OR JUDICIAL OFFICER'S** death; or

8 (4) if the dwelling was acquired after the disabled [law enforcement officer  
9 or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**, the surviving  
10 spouse, or the cohabitant qualified for a credit for a former dwelling under item (1), (2), or  
11 (3) of this subsection, to the extent of the previous credit.

12 (c) A county or municipal corporation:

13 (1) shall define, by law, who is a [law enforcement officer or rescue worker]:

14 (I) **PUBLIC SAFETY OFFICER; AND**

15 (II) **JUDICIAL OFFICER; and**

16 (2) may provide, by law, for:

17 (i) the amount and duration of a property tax credit allowed under  
18 this section;

19 (ii) any additional limitation to the number of years the dwelling was  
20 acquired within the date of an adjudication of disability or death; and

21 (iii) any other provision necessary to carry out the provisions of this  
22 section.

23 **SECTION 2. AND BE IT FURTHER ENACTED**, That this Act shall take effect June  
24 1, 2025, and shall be construed to apply retroactively and shall be applied to and  
25 interpreted to affect all taxable years beginning after June 30, 2022.