

SB0435-BT_MACo_SUP.pdf

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Position: FAV



Senate Bill 435

Property Tax Credit - Disabled Law Enforcement Officers and Rescue Workers - Definition and Eligibility

MACo Position: **SUPPORT**

To: Budget and Taxation Committee

Date: February 22, 2023

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS** SB 435. The bill alters eligibility criteria of an existing local option property tax credit by requiring local governments to define, by law, who is a law enforcement officer or rescue worker for the purpose of the credit.

MACo generally supports legislation that provides broad authority to enact tax incentives for revitalization and tax relief purposes, and welcomes the opportunity to work with state policymakers to develop flexible and optional tools to create broad or targeted tax incentives. Counties prefer the approach offered by SB 435 as it provides local autonomy to determine the best way to provide these incentives, rather than those that mandate reductions in local revenue sources.

Current law enables local governments to grant a property tax credit for an eligible disabled law enforcement officer or rescue worker, surviving spouse, or a cohabitant. Additionally, local governments may provide, by law, for the amount and duration of the credit and, if necessary, additional eligibility criteria. By granting counties full flexibility to determine eligibility for the credit, SB 435 will allow each jurisdiction that chooses to enact the credit to tailor it to their specific community needs. Additionally, it gives each county broad discretion to determine how much revenue it is willing to forego to provide the desirable benefits enabled by the bill.

SB 435 ensures local governments have flexibility in enacting local policies designed to serve and react to community needs. Accordingly, MACo urges the Committee to issue a **FAVORABLE** report for SB 435.

FOP35 Testimony SB435 FAV.pdf

Uploaded by: Roger Manno

Position: FAV



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February 21, 2023

TESTIMONY

LEE HOLLAND, PRESIDENT, MONTGOMERY COUNTY FRATERNAL ORDER OF
POLICE LODGE 35

SB 435 - PROPERTY TAX CREDIT - DISABLED LAW ENFORCEMENT OFFICERS
AND RESCUE WORKERS - DEFINITION AND ELIGIBILITY

FAVORABLE

Dear Chair Guzzone and honorable members of the Senate Budget & Taxation
Committee:

On behalf of Montgomery County Fraternal Order of Police Lodge 35 and our more than
1400 active and retired Montgomery County Law Enforcement Officers, I write in strong
support of SB435, and I ask for a favorable report.

This bill expands eligibility for the current local property tax credits for disabled law
enforcement officers, rescue workers, or surviving spouses or cohabitants, by lowering
the dwelling domicile timeframe from 10 years to 5 years, and expanding the eligibility to
include federal police officers, detectives, and investigators.

This bill addresses a specific challenge for disabled Montgomery County officers, as
well as other law enforcement, in that, in many cases, they are not able to supplement
their retirement incomes after retiring from their agencies, as most other retirees are.
This issue is particularly prominent in the State of Maryland, with its close proximity to
the United States Capitol and other federal agencies, since a large proportion of federal
law enforcement members live in our state, which has higher than national average
costs of living.

For these reasons, we thank Senator Klausmeier for sponsoring SB435, and we ask for
a favorable committee report.

Respectfully,

Lee G. Holland
President
Montgomery County Fraternal Order of Police Lodge 35