



Senate Bill 435 – Property Tax Credit – Disabled Law Enforcement Officers and Rescue Workers – Definition and Eligibility

Position: Support

The Maryland REALTORS® supports SB 435 which expands the criteria required to receive tax credits provided by counties and municipalities for disabled law enforcement officers or rescue workers by modifying the current requirement that the officer or rescue worker be domiciled in Maryland at the time of their disability determination.

This bill would expand the scope of eligibility for this tax incentive by allowing disabled law enforcement officers and rescue workers to receive this property tax credit so long as they were domiciled in Maryland at any time within the 5 years prior to their disability determination.

Recently, Maryland REALTORS® conducted a State of Housing 2023 poll among registered voters. Results from this survey found that three-quarters of Maryland voters feel that the costs to purchase a home in Maryland is too high and 62% of those employed full time are still unable to make enough to afford a home. Additionally, almost 30% of registered voters would consider relocating to another state due to the high housing costs in Maryland.

REALTORS® support expanding the eligibility requirements to allow for disabled law enforcement officers or rescue workers who are currently precluded from taking advantage of this financial incentive to be eligible for this tax credit, which due to the high costs of housing, may incentivize these individuals from relocating to another state.

REALTORS® respectfully ask for your support of Senate Bill 435.

**For more information, contact lisa.may@mdrealtor.org or
christa.mcgee@mdrealtor.org**