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By: **Senators Middleton and Neall**  
Introduced and read first time: February 21, 2002  
Assigned to: Rules

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit - Surviving Spouse of Fire, Rescue, or Emergency**  
3 **Medical Service Personnel**

4 FOR the purpose of authorizing the governing body of a county or municipal  
5 corporation to grant, by law, a county or municipal corporation property tax  
6 credit for a dwelling house owned by a surviving spouse of an individual who  
7 died as a result of an injury or disease incurred during active fire, rescue, or  
8 emergency medical service under certain circumstances; authorizing the  
9 governing body of a county or municipal corporation to provide by law for the  
10 amount and duration of the property tax credit and any other provision  
11 necessary to carry out the credit; and generally relating to a property tax credit  
12 under certain circumstances for a dwelling house owned by a surviving spouse of  
13 an individual who died as a result of an injury or disease incurred during active  
14 fire, rescue, or emergency medical service.

15 BY adding to  
16 Article - Tax - Property  
17 Section 9-210  
18 Annotated Code of Maryland  
19 (2001 Replacement Volume and 2001 Supplement)

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

22 **Article - Tax - Property**

23 9-210.

24 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
25 INDICATED.

26 (2) (I) "DWELLING" MEANS REAL PROPERTY THAT:

27 1. IS THE LEGAL RESIDENCE OF A SURVIVING SPOUSE; AND

28 2. IS OCCUPIED BY NOT MORE THAN 2 FAMILIES.

1 (II) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND  
2 STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

3 (3) "FALLEN RESCUE WORKER" MEANS AN INDIVIDUAL WHO DIES  
4 WHILE IN THE ACTIVE SERVICE OF A FIRE, RESCUE, OR EMERGENCY MEDICAL  
5 SERVICE, UNLESS THE DEATH WAS THE RESULT OF THE INDIVIDUAL'S OWN WILLFUL  
6 MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.

7 (4) "SURVIVING SPOUSE" MEANS A SURVIVING SPOUSE, WHO HAS NOT  
8 REMARRIED, OF A FALLEN RESCUE WORKER.

9 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING  
10 BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY  
11 TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL  
12 CORPORATION PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY A  
13 SURVIVING SPOUSE OF A FALLEN RESCUE WORKER:

14 (1) IF THE DWELLING WAS OWNED BY THE FALLEN RESCUE WORKER AT  
15 THE TIME OF THE FALLEN RESCUE WORKER'S DEATH;

16 (2) IF THE FALLEN RESCUE WORKER OR THE SURVIVING SPOUSE WAS  
17 DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN RESCUE WORKER'S  
18 DEATH AND THE DWELLING WAS ACQUIRED BY THE SURVIVING SPOUSE WITHIN 2  
19 YEARS OF THE FALLEN RESCUE WORKER'S DEATH; OR

20 (3) IF THE DWELLING WAS ACQUIRED AFTER THE SURVIVING SPOUSE  
21 QUALIFIED FOR A CREDIT FOR A FORMER DWELLING UNDER ITEM (1) OR (2) OF THIS  
22 SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.

23 (C) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

24 (1) THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT ALLOWED  
25 UNDER THIS SECTION; AND

26 (2) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE PROVISIONS  
27 OF THIS SECTION.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
29 July 1, 2002.