
By: **Senators Middleton and Neall , Neall, Hoffman, Van Hollen, Currie,
Hogan, Kasemeyer, Lawlah, Kittleman, McFadden, Munson, Ruben, and
Stoltzfus**

Introduced and read first time: February 21, 2002
Assigned to: Rules
Re-referred to: Budget and Taxation, March 4, 2002

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: March 21, 2002

CHAPTER _____

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:

1

Article - Tax - Property

2 9-210.

3 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
4 INDICATED.

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

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

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

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

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

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

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

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

23 (2) IF THE FALLEN RESCUE WORKER OR THE SURVIVING SPOUSE WAS
24 DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN RESCUE WORKER'S
25 DEATH AND THE DWELLING WAS ACQUIRED BY THE SURVIVING SPOUSE WITHIN 2
26 YEARS OF THE FALLEN RESCUE WORKER'S DEATH; OR

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

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

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

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

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