
By: **Delegates Bates, Aumann, Barkley, Boteler, Boutin, Branch, Burns, Carter, G. Clagett, DeBoy, Donoghue, Elliott, Elmore, Frank, Fulton, Hogan, Impallaria, Jameson, Kach, Krebs, Madaleno, Malone, McComas, McDonough, McKee, Myers, Nathan-Pulliam, Parrott, Pendergrass, Quinter, Sophocleus, Stocksdale, Trueschler, F. Turner, Weir, and Weldon**

Introduced and read first time: February 7, 2003
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit - Surviving Spouse of a Police Officer**

3 FOR the purpose of authorizing the governing body of a county or municipal
4 corporation to grant, by law, a county or municipal corporation property tax
5 credit for a dwelling house owned by a surviving spouse of an individual who
6 died as a result of an injury or disease incurred during the course of employment
7 as a police officer under certain circumstances; and generally relating to a
8 property tax credit under certain circumstances for a dwelling house owned by a
9 surviving spouse of an individual who died as a result of an injury or disease
10 incurred during the course of employment as a police officer.

11 BY repealing and reenacting, with amendments,
12 Article - Tax - Property
13 Section 9-210
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2002 Supplement)

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

18 **Article - Tax - Property**

19 9-210.

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

21 (2) (i) "Dwelling" means real property that:

22 1. is the legal residence of a surviving spouse; and

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

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

3 (3) "Fallen POLICE OFFICER OR rescue worker" means an individual who
4 dies:

5 (I) AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A
6 POLICE OFFICER; OR

7 (II) while in the active service of a fire, rescue, or emergency
8 medical service, unless the death was the result of the individual's own willful
9 misconduct or abuse of alcohol or drugs.

10 (4) "Surviving spouse" means a surviving spouse, who has not remarried,
11 of a fallen POLICE OFFICER OR rescue worker.

12 (b) The Mayor and City Council of Baltimore City or the governing body of a
13 county or municipal corporation may grant, by law, a property tax credit under this
14 section against the county or municipal corporation property tax imposed on a
15 dwelling that is owned by a surviving spouse of a fallen POLICE OFFICER OR rescue
16 worker:

17 (1) if the dwelling was owned by the fallen POLICE OFFICER OR rescue
18 worker at the time of the fallen POLICE OFFICER'S OR rescue worker's death;

19 (2) if the fallen POLICE OFFICER OR rescue worker or the surviving
20 spouse was domiciled in the State as of the date of the fallen POLICE OFFICER'S OR
21 rescue worker's death and the dwelling was acquired by the surviving spouse within
22 2 years of the fallen POLICE OFFICER'S OR rescue worker's death; or

23 (3) if the dwelling was acquired after the surviving spouse qualified for a
24 credit for a former dwelling under item (1) or (2) of this subsection, to the extent of the
25 previous credit.

26 (c) A county or municipal corporation may provide, by law, for:

27 (1) the amount and duration of a property tax credit allowed under this
28 section; and

29 (2) any other provision necessary to carry out the provisions of this
30 section.

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
32 July 1, 2003.