

HOUSE BILL 731

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Q1

2003 Regular Session
3r1955
CF 3r1908

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, Stocksedale, Trueschler, F. Turner, Weir, and ~~Weldon~~ Weldon, Hixson, Healey, Bartlett, Boschert, Bozman, Cardin, Cryor, C. Davis, Gordon, Heller, Howard, Jones, Kaiser, King, Marriott, Patterson, Ramirez, Ross, and Rzepkowski**

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

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 18, 2003

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit - Surviving Spouse of a ~~Police~~ Law Enforcement 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~~ law enforcement officer under certain circumstances; providing for
8 the application of this Act; and generally relating to a property tax credit under
9 certain circumstances for a dwelling house owned by a surviving spouse of an
10 individual who died as a result of an injury or disease incurred during the course
11 of employment as a ~~police~~ law enforcement officer.

12 BY repealing and reenacting, with amendments,
13 Article - Tax - Property
14 Section 9-210
15 Annotated Code of Maryland
16 (2001 Replacement Volume and 2002 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
18 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 indicated.

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

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

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

7 (ii) "Dwelling" includes the lot or curtilage and structures
8 necessary to use the real property as a residence.9 (3) "Fallen ~~POLICE LAW ENFORCEMENT OFFICER OR~~ rescue worker"
10 means an individual who dies:11 (I) AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A
12 ~~POLICE LAW ENFORCEMENT OFFICER; OR~~13 (II) while in the active service of a fire, rescue, or emergency
14 medical service, unless the death was the result of the individual's own willful
15 misconduct or abuse of alcohol or drugs.16 (4) "Surviving spouse" means a surviving spouse, who has not remarried,
17 of a fallen ~~POLICE LAW ENFORCEMENT OFFICER OR~~ rescue worker.18 (b) The Mayor and City Council of Baltimore City or the governing body of a
19 county or municipal corporation may grant, by law, a property tax credit under this
20 section against the county or municipal corporation property tax imposed on a
21 dwelling that is owned by a surviving spouse of a fallen ~~POLICE LAW ENFORCEMENT~~
22 ~~OFFICER OR~~ rescue worker:23 (1) if the dwelling was owned by the fallen ~~POLICE LAW ENFORCEMENT~~
24 ~~OFFICER OR~~ rescue worker at the time of the fallen ~~POLICE LAW ENFORCEMENT~~
25 ~~OFFICER'S OR~~ rescue worker's death;26 (2) if the fallen ~~POLICE LAW ENFORCEMENT OFFICER OR~~ rescue worker
27 or the surviving spouse was domiciled in the State as of the date of the fallen ~~POLICE~~
28 ~~LAW ENFORCEMENT OFFICER'S OR~~ rescue worker's death and the dwelling was
29 acquired by the surviving spouse within 2 years of the fallen ~~POLICE LAW~~
30 ~~ENFORCEMENT OFFICER'S OR~~ rescue worker's death; or31 (3) if the dwelling was acquired after the surviving spouse qualified for a
32 credit for a former dwelling under item (1) or (2) of this subsection, to the extent of the
33 previous credit.

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

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

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

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 ~~July 1~~ June 1, 2003 and shall be applicable to all taxable years beginning after June
7 30, 2003.