

SENATE BILL 595

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Q1

2003 Regular Session
(3r1908)

ENROLLED BILL
-- Budget and Taxation/Ways and Means --

Introduced by **Senators Schrader, Hafer, Kittleman, Mooney, Munson, and Stoltzfus**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

President.

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

1 (2001 Replacement Volume and 2002 Supplement)

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

4 **Article - Tax - Property**

5 9-210.

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

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

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

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

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

12 (3) "Fallen ~~POLICE~~ LAW ENFORCEMENT OFFICER OR rescue worker"
13 means an individual who dies:

14 (I) AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A
15 ~~POLICE~~ LAW ENFORCEMENT OFFICER; OR

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

19 (4) "Surviving spouse" means a surviving spouse, who has not remarried,
20 of a fallen ~~POLICE~~ LAW ENFORCEMENT OFFICER OR rescue worker.

21 (b) The Mayor and City Council of Baltimore City or the governing body of a
22 county or municipal corporation may grant, by law, a property tax credit under this
23 section against the county or municipal corporation property tax imposed on a
24 dwelling that is owned by a surviving spouse of a fallen ~~POLICE~~ LAW ENFORCEMENT
25 OFFICER OR rescue worker:

26 (1) if the dwelling was owned by the fallen ~~POLICE~~ LAW ENFORCEMENT
27 OFFICER OR rescue worker at the time of the fallen ~~POLICE~~ LAW ENFORCEMENT
28 OFFICER'S OR rescue worker's death;

29 (2) if the fallen ~~POLICE~~ LAW ENFORCEMENT OFFICER OR rescue worker
30 or the surviving spouse was domiciled in the State as of the date of the fallen ~~POLICE~~
31 LAW ENFORCEMENT OFFICER'S OR rescue worker's death and the dwelling was
32 acquired by the surviving spouse within 2 years of the fallen ~~POLICE~~ LAW
33 ENFORCEMENT OFFICER'S OR rescue worker's death; or

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

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

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

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

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 ~~July 1~~ June 1, 2003 and shall be applicable to all taxable years beginning after June
11 30, 2003.