By: Delegates Smigiel, Boutin, Cryor, Donoghue, Dwyer, Elmore, Haddaway, Hubbard, James, Leopold, McDonough, Owings, Rudolph, Sossi, Walkup, and Weldon <u>Weldon, Bartlett, Boschert, Bozman, Cardin,</u> <u>C. Davis, Gilleland, Goodwin, Gordon, Healey, Heller, Hixson, Howard,</u> <u>Kaiser, King, Marriott, McKee, Myers, Patterson, Ramirez, and Ross</u>

Introduced and read first time: February 6, 2004 Assigned to: Ways and Means

Committee Report: Favorable with amendments House action: Adopted Read second time: March 16, 2004

CHAPTER_____

1 AN ACT concerning

2 3

State Property Tax Exemption - Surviving Spouse of a Law Enforcement Officer or Rescue Worker

4 FOR the purpose of providing for an exemption from State property tax under certain

5 circumstances for a dwelling owned by a surviving spouse of a law enforcement

6 officer or rescue worker who died as a result of an injury or disease incurred

7 during the course of employment under certain circumstances; defining certain

8 terms; providing for the application of this Act; and generally relating to a State

9 property tax exemption for a dwelling owned by a surviving spouse of a fallen

10 law enforcement officer or rescue worker.

11 BY adding to

- 12 Article Tax Property
- 13 Section 7-306
- 14 Annotated Code of Maryland
- 15 (2001 Replacement Volume and 2003 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

17 MARYLAND, That the Laws of Maryland read as follows:

1 Article - Tax - Property 2 7-306. 3 (A) (I) IN THIS SECTION THE FOLLOWING WORD'S HAVE THE MEANING'S 5 (I) DEVELLING' MEANS REAL PROPERTY THAT: 6 I. IS THE LEGAL RESIDENCE OF A SURVIVING SPOUSE; AND 7 I. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES. 8 (II) DEVELLING' INCLUDES THE LOT OR CURTILAGE AND 7 I. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES. 8 (II) DEVELLING' INCLUDES THE LOT OR CURTILAGE AND 9 STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE. 10 (I) TALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER' MEANS 11 AN INDIVIDUAL WHO DIES: 12 (I) AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A LAW 13 ENFORCEMENT OFFICER; OR 14 (II) WHILE IN THE ACTIVE SERVICE OF A FIRE, RESCUE, OR 15 EMERGENCY MEDICAL SERVICE, UNLESS THE DEATH WAS THE RESULT OF THE 16 TODIVIDUALS OWN WILLFUL MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS. 17 (I) SURVIVING SPOUSE' MEANS A SURVIVING SPOUSE, WOR HAS NOT 18 EMARRIED, OF A FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER. 19 (I) FTHE DWELLING WAS OWNED BY A SURVIVING SPOUSE MEAN AND THE 21 POPERTY TAX: 22 (I) FTHE DWELLING WAS OWNED BY THE FALLEN LAW ENFORCEM	2 HOUSE BILL 764	
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