

(PRE-FILED)

By: **Delegate Smigiel**
Requested: July 12, 2004
Introduced and read first time: January 12, 2005
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **State Property Tax Exemption - Surviving Spouse of a Law Enforcement**
3 **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 2004 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 7-306.

20 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
21 INDICATED.

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

- 23 1. IS THE LEGAL RESIDENCE OF A SURVIVING SPOUSE; AND
- 24 2. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES.

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

1 (3) "FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER" MEANS
2 AN INDIVIDUAL WHO DIES:

3 (I) AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A LAW
4 ENFORCEMENT OFFICER; OR

5 (II) WHILE IN THE ACTIVE SERVICE OF A FIRE, RESCUE, OR
6 EMERGENCY MEDICAL SERVICE, UNLESS THE DEATH WAS THE RESULT OF THE
7 INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.

8 (4) "SURVIVING SPOUSE" MEANS A SURVIVING SPOUSE, WHO HAS NOT
9 REMARRIED, OF A FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER.

10 (B) A DWELLING THAT IS OWNED BY A SURVIVING SPOUSE OF A FALLEN LAW
11 ENFORCEMENT OFFICER OR RESCUE WORKER IS NOT SUBJECT TO THE STATE
12 PROPERTY TAX:

13 (1) IF THE DWELLING WAS OWNED BY THE FALLEN LAW ENFORCEMENT
14 OFFICER OR RESCUE WORKER WHEN THE FALLEN LAW ENFORCEMENT OFFICER OR
15 RESCUE WORKER DIED;

16 (2) IF THE FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER
17 OR THE SURVIVING SPOUSE WAS DOMICILED IN THE STATE AS OF THE DATE OF THE
18 FALLEN LAW ENFORCEMENT OFFICER'S OR RESCUE WORKER'S DEATH AND THE
19 DWELLING WAS ACQUIRED BY THE SURVIVING SPOUSE WITHIN 2 YEARS OF THE
20 DEATH OF THE FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER; OR

21 (3) IF THE DWELLING WAS ACQUIRED AFTER THE SURVIVING SPOUSE
22 QUALIFIED FOR AN EXEMPTION FOR A FORMER DWELLING UNDER ITEM (1) OR (2) OF
23 THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS EXEMPTION.

24 (C) THE EXEMPTION UNDER THIS SECTION ONLY APPLIES FOR ANY TAXABLE
25 YEAR FOR WHICH AND TO THE EXTENT THAT A PROPERTY TAX CREDIT IS GRANTED
26 FOR A DWELLING BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
27 GOVERNING BODY OF A COUNTY UNDER § 9-210 OF THIS ARTICLE.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
29 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,
30 2005.