
By: Delegates McIntosh and Malone, Malone, Bartlett, Boschert, Bozman, Cardin, Crvor, C. Davis, Elmore, Gilleland, Goodwin, Gordon, Healey, Heller, Hixson, Howard, Kaiser, King, Marriott, McKee, Myers, Patterson, Ramirez, and Ross

Introduced and read first time: January 20, 2006

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 19, 2006

CHAPTER _____

1 AN ACT concerning

2 **Property Tax - ~~Exemption~~ Credit - Firefighters, Law Enforcement Officers,**
 3 **and Public School Teachers**

4 FOR the purpose of ~~exempting from the State property tax certain dwellings owned~~
 5 ~~by certain firefighters, law enforcement officers, and public school classroom~~
 6 ~~teachers under certain circumstances;~~ authorizing the Mayor and City Council
 7 of Baltimore City and the governing body of a county to grant, by law, a property
 8 tax credit against the county property tax imposed on certain dwellings owned
 9 by certain firefighters, law enforcement officers, and public school classroom
 10 teachers under certain circumstances; authorizing a county to provide, by law,
 11 for the amount and duration of the credit, additional eligibility criteria and
 12 compliance measures for the credit, regulations and procedures for the
 13 administration of the credit requests, and any other provisions necessary to
 14 carry out this Act; providing for the application of this Act; defining certain
 15 terms; and generally relating to ~~a property tax exemption and~~ authorization for
 16 a county property tax credit for certain dwellings owned by certain firefighters,
 17 law enforcement officers, and public school classroom teachers.

18 BY adding to

19 Article - Tax - Property

20 Section ~~7-308~~ and 9-243

21 Annotated Code of Maryland

22 (2001 Replacement Volume and 2005 Supplement)

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

3 **Article - Tax - Property**

4 ~~7-308, 9-243.~~

5 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
6 INDICATED.

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

8 1. IS THE LEGAL PRINCIPAL RESIDENCE OF A RESIDENT
9 FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM
10 TEACHER WHO OWNS A LEGAL INTEREST IN THE REAL PROPERTY; AND

11 2. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES.

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

14 (3) "FIRST-TIME MARYLAND HOME BUYER" MEANS AN INDIVIDUAL WHO
15 PRIOR TO THE PURCHASE OF THE INDIVIDUAL'S CURRENT RESIDENCE HAS NEVER
16 OWNED RESIDENTIAL REAL PROPERTY IN THE STATE THAT HAS BEEN THE
17 INDIVIDUAL'S PRINCIPAL RESIDENCE.

18 (4) "PUBLIC SCHOOL CLASSROOM TEACHER" MEANS A CLASSROOM
19 TEACHER HOLDING A STANDARD PROFESSIONAL CERTIFICATE OR AN ADVANCED
20 PROFESSIONAL CERTIFICATE WHO IS EMPLOYED BY A COUNTY BOARD OF
21 EDUCATION AND TEACHES IN A PUBLIC SCHOOL.

22 ~~(B) A DWELLING THAT IS OWNED BY A FIRST-TIME MARYLAND HOME BUYER
23 WHO IS A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL
24 CLASSROOM TEACHER IS NOT SUBJECT TO THE STATE PROPERTY TAX IF THE
25 DWELLING IS LOCATED IN THE COUNTY WHERE THE FIREFIGHTER, LAW
26 ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER IS EMPLOYED.~~

27 ~~(C) TO QUALIFY FOR THE EXEMPTION UNDER SUBSECTION (B) OF THIS
28 SECTION, A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL
29 CLASSROOM TEACHER SHALL PROVIDE A STATEMENT TO THE DEPARTMENT THAT IS
30 SIGNED UNDER OATH STATING THAT:~~

31 ~~(1) PRIOR TO THE PURCHASE OF THE INDIVIDUAL'S CURRENT
32 RESIDENCE, THE INDIVIDUAL HAS NEVER OWNED RESIDENTIAL REAL PROPERTY IN
33 THE STATE THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL RESIDENCE; AND~~

34 ~~(2) THE RESIDENCE IS OCCUPIED BY THE INDIVIDUAL AS THE
35 INDIVIDUAL'S PRINCIPAL RESIDENCE.~~

1 ~~9-243.~~

2 (A) ~~IN THIS SECTION, "DWELLING", "FIRST TIME MARYLAND HOME BUYER",~~
 3 ~~AND "PUBLIC SCHOOL CLASSROOM TEACHER" HAVE THE MEANINGS STATED IN §~~
 4 ~~7-308 OF THIS ARTICLE.~~

5 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
 6 BODY OF A COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE
 7 COUNTY PROPERTY TAX IMPOSED ON A DWELLING OWNED BY A FIRST-TIME
 8 MARYLAND HOME BUYER WHO IS A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR
 9 PUBLIC SCHOOL CLASSROOM TEACHER EMPLOYED IN THE COUNTY.

10 (C) TO QUALIFY FOR A CREDIT UNDER SUBSECTION (B) OF THIS SECTION, A
 11 FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM
 12 TEACHER SHALL PROVIDE A STATEMENT TO BALTIMORE CITY OR THE COUNTY THAT
 13 IS SIGNED UNDER OATH STATING THAT:

14 (1) PRIOR TO THE PURCHASE OF THE INDIVIDUAL'S CURRENT
 15 RESIDENCE, THE INDIVIDUAL HAS NEVER OWNED RESIDENTIAL REAL PROPERTY IN
 16 THE STATE THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL RESIDENCE; AND

17 (2) THE RESIDENCE IS OCCUPIED BY THE INDIVIDUAL AS THE
 18 INDIVIDUAL'S PRINCIPAL RESIDENCE.

19 ~~(D)~~ (D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
 20 GOVERNING BODY OF A COUNTY MAY PROVIDE BY LAW FOR:

21 (1) THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT GRANTED
 22 UNDER THIS SECTION; ~~AND~~

23 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER
 24 THIS SECTION;

25 (3) ADDITIONAL COMPLIANCE MEASURES TO DETERMINE IF A CREDIT
 26 RECIPIENT CONTINUES TO BE EMPLOYED AS A FIREFIGHTER, LAW ENFORCEMENT
 27 OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER;

28 (4) REGULATIONS AND PROCEDURES FOR THE ADMINISTRATION OF
 29 REQUESTS FOR THE TAX CREDIT; AND

30 ~~(2)~~ (5) ANY OTHER PROVISION NECESSARY OR APPROPRIATE TO
 31 CARRY OUT THE TAX CREDIT UNDER THIS SECTION.

32 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 33 ~~July~~ June 1, 2006, and shall be applicable to all taxable years beginning after June
 34 30, ~~2007~~ 2006.

