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By: **Prince George's County Delegation**

Introduced and read first time: February 10, 2006

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Property Tax Credit - Public School Teachers and**  
 3 **Public Safety Personnel**  
 4 **PG 316-06**

5 FOR the purpose of authorizing the governing body of Prince George's County to  
 6 grant, by law, a property tax credit against the county property tax or special  
 7 district tax imposed on certain residential real property owned by, and occupied  
 8 as the principal residence of, certain public school teachers or public safety  
 9 personnel employed by Prince George's County; authorizing the governing body  
 10 of Prince George's County to provide, by law, for certain provisions relating to  
 11 the credit; providing for the application of this Act; and generally relating to a  
 12 Prince George's County property tax credit for certain residential real property  
 13 owned by certain public school teachers or public safety personnel.

14 BY adding to

15 Article - Tax - Property  
 16 Section 9-318(e)  
 17 Annotated Code of Maryland  
 18 (2001 Replacement Volume and 2005 Supplement)

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

21 **Article - Tax - Property**

22 9-318.

23 (E) (1) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY GRANT,  
 24 BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY  
 25 PROPERTY TAX OR SPECIAL DISTRICT TAX IMPOSED ON RESIDENTIAL REAL  
 26 PROPERTY THAT IS OWNED BY, AND OCCUPIED AS THE PRINCIPAL RESIDENCE OF, AN  
 27 INDIVIDUAL WHO IS EMPLOYED DURING THE TAXABLE YEAR BY PRINCE GEORGE'S  
 28 COUNTY:

1 (I) TO PROVIDE CLASSROOM INSTRUCTION IN THE PRINCE  
2 GEORGE'S COUNTY PUBLIC SCHOOLS; OR

3 (II) AS PUBLIC SAFETY PERSONNEL.

4 (2) IN AUTHORIZING A TAX CREDIT UNDER THIS SUBSECTION, THE  
5 GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY PROVIDE, BY LAW, FOR:

6 (I) THE AMOUNT AND DURATION OF THE CREDIT; AND

7 (II) ANY OTHER PROVISION NECESSARY OR APPROPRIATE TO  
8 CARRY OUT THE CREDIT.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
10 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,  
11 2006.