

HOUSE BILL 1233

Q1

7lr3141

By: **Delegate Tarrant**

Introduced and read first time: February 21, 2007

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Disabled Law Enforcement Officers and Rescue Workers – Property Tax**
3 **Credit**

4 FOR the purpose of altering certain enabling authority for the Mayor and City Council
5 of Baltimore City or the governing body of a county or of a municipal
6 corporation to grant a certain property tax credit for certain residential real
7 property owned by certain individuals to authorize a property tax credit for
8 certain property owned by certain disabled law enforcement officers and rescue
9 workers; defining a certain term; altering a certain definition; providing for the
10 application of this Act; and generally relating to a property tax credit for certain
11 residential real property owned by certain disabled law enforcement officers and
12 rescue workers.

13 BY repealing and reenacting, with amendments,
14 Article – Tax – Property
15 Section 9–210
16 Annotated Code of Maryland
17 (2001 Replacement Volume and 2006 Supplement)

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

20 **Article – Tax – Property**

21 9–210.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

(2) **“DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER” MEANS AN INDIVIDUAL WHO:**

(I) **HAS BEEN FOUND TO BE PERMANENTLY AND TOTALLY DISABLED BY AN ADMINISTRATIVE BODY OR COURT OF COMPETENT JURISDICTION AUTHORIZED TO MAKE SUCH A DETERMINATION; AND**

(II) **BECAME DISABLED:**

1. **AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A LAW ENFORCEMENT OFFICER; OR**

2. **WHILE IN THE ACTIVE SERVICE OF A FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICE, UNLESS THE DISABILITY WAS THE RESULT OF THE INDIVIDUAL’S OWN WILLFUL MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.**

[(2)] (3) (i) “Dwelling” means real property that:

1. is the legal residence of a **DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER OR A** surviving spouse; and

2. is occupied by not more than two families.

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

[(3)] (4) “Fallen law enforcement officer or rescue worker” means an individual who dies:

(i) as a result of or in the course of employment as a law enforcement officer; or

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

[(4)] (5) “Surviving spouse” means a surviving spouse, who has not remarried, of a fallen law enforcement officer or rescue worker.

1 (b) The Mayor and City Council of Baltimore City or the governing body of a
2 county or municipal corporation may grant, by law, a property tax credit under this
3 section against the county or municipal corporation property tax imposed on a
4 dwelling that is owned by a **DISABLED LAW ENFORCEMENT OFFICER OR RESCUE**
5 **WORKER OR A** surviving spouse of a fallen law enforcement officer or rescue worker:

6 (1) if the dwelling was owned **BY THE DISABLED LAW**
7 **ENFORCEMENT OFFICER OR RESCUE WORKER AT THE TIME THE LAW**
8 **ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE**
9 **PERMANENTLY AND TOTALLY DISABLED OR** by the fallen law enforcement officer or
10 rescue worker at the time of the fallen law enforcement officer's or rescue worker's
11 death;

12 (2) if **THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE**
13 **WORKER WAS DOMICILED IN THE STATE AS OF THE DATE THE DISABLED LAW**
14 **ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE**
15 **PERMANENTLY AND TOTALLY DISABLED OR** the fallen law enforcement officer or
16 rescue worker or the surviving spouse was domiciled in the State as of the date of the
17 fallen law enforcement officer's or rescue worker's death and the dwelling was
18 acquired **BY THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER**
19 **WITHIN 2 YEARS OF THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR**
20 **RESCUE WORKER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY**
21 **DISABLED OR** by the surviving spouse within 2 years of the fallen law enforcement
22 officer's or rescue worker's death; or

23 (3) if the dwelling was acquired after **THE DISABLED LAW**
24 **ENFORCEMENT OFFICER OR RESCUE WORKER OR** the surviving spouse qualified
25 for a credit for a former dwelling under item (1) or (2) of this subsection, to the extent
26 of the previous credit.

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

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

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

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,
3 2007.