

HOUSE BILL 21

Q1
HB 33/06 – W&M

8lr4564

By: **Delegates Smigiel, Boteler, Elliott, George, Jennings, King, Kipke, McConkey, McDonough, Miller, Myers, Shewell, and Stull**

Introduced and read first time: October 29, 2007

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 a 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 7–309
14 Annotated Code of Maryland
15 (2007 Replacement Volume)

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 **7–309.**

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

22 (2) (I) **“DWELLING” MEANS REAL PROPERTY THAT:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 1. IS THE LEGAL RESIDENCE OF A SURVIVING
2 SPOUSE; AND

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

4 (II) “DWELLING” INCLUDES THE LOT OR CURTILAGE AND
5 STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

6 (3) “FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER”
7 MEANS AN INDIVIDUAL WHO DIES:

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

10 (II) WHILE IN THE ACTIVE SERVICE OF A FIRE, RESCUE, OR
11 EMERGENCY MEDICAL SERVICE, UNLESS THE DEATH WAS THE RESULT OF THE
12 INDIVIDUAL’S OWN WILLFUL MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.

13 (4) “SURVIVING SPOUSE” MEANS A SURVIVING SPOUSE, WHO HAS
14 NOT REMARRIED, OF A FALLEN LAW ENFORCEMENT OFFICER OR RESCUE
15 WORKER.

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

19 (1) IF THE DWELLING WAS OWNED BY THE FALLEN LAW
20 ENFORCEMENT OFFICER OR RESCUE WORKER WHEN THE FALLEN LAW
21 ENFORCEMENT OFFICER OR RESCUE WORKER DIED;

22 (2) IF THE FALLEN LAW ENFORCEMENT OFFICER OR RESCUE
23 WORKER OR THE SURVIVING SPOUSE WAS DOMICILED IN THE STATE AS OF THE
24 DATE OF THE FALLEN LAW ENFORCEMENT OFFICER’S OR RESCUE WORKER’S
25 DEATH AND THE DWELLING WAS ACQUIRED BY THE SURVIVING SPOUSE WITHIN
26 2 YEARS OF THE DEATH OF THE FALLEN LAW ENFORCEMENT OFFICER OR
27 RESCUE WORKER; OR

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

31 (C) THE EXEMPTION UNDER THIS SECTION ONLY APPLIES FOR ANY
32 TAXABLE YEAR FOR WHICH AND TO THE EXTENT THAT A PROPERTY TAX CREDIT
33 IS GRANTED FOR A DWELLING BY THE MAYOR AND CITY COUNCIL OF

1 **BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY UNDER § 9-210 OF**
2 **THIS ARTICLE.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
5 2008.