

# HOUSE BILL 1269

Q1  
HB 889/06 – W&M

8lr2178

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By: **Delegates Impallaria, McDonough, and Weir**  
Introduced and read first time: February 8, 2008  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Dwellings Owned by Disabled or Injured Police**  
3 **Officers, Firefighters, and Correctional Officers**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
5 governing body of a county or municipal corporation to grant, by law, a certain  
6 property tax credit against the county or municipal corporation property tax  
7 imposed on certain dwellings owned by certain retired police officers,  
8 firefighters, or correctional officers under certain circumstances; providing for  
9 the calculation of the property tax credit; defining a certain term; providing for  
10 the application of this Act; and generally relating to a property tax credit for  
11 certain dwellings owned by certain retired police officers, firefighters, or  
12 correctional officers.

13 BY adding to  
14 Article – Tax – Property  
15 Section 9–248  
16 Annotated Code of Maryland  
17 (2007 Replacement Volume)

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 **9–248.**

22 (A) (1) IN THIS SECTION, “DWELLING” MEANS REAL PROPERTY THAT  
23 IS THE LEGAL RESIDENCE OF THE INDIVIDUAL ELIGIBLE FOR THE CREDIT  
24 UNDER THIS SECTION.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1           **(2) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND**  
2 **STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.**

3           **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
4 **GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY**  
5 **GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL**  
6 **CORPORATION PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY AN**  
7 **INDIVIDUAL WHO RETIRES AS A RESULT OF A DISABILITY OR INJURY THAT**  
8 **AROSE OUT OF AND IN THE COURSE OF EMPLOYMENT AS A POLICE OFFICER,**  
9 **FIREFIGHTER, OR CORRECTIONAL OFFICER.**

10           **(C) A PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION MAY NOT**  
11 **EXCEED 30% OF THE COUNTY, MUNICIPAL CORPORATION, OR SPECIAL DISTRICT**  
12 **PROPERTY TAX IMPOSED ON THE DWELLING.**

13           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
14 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,  
15 2008.