

SENATE BILL 481

Q2

8lr2239

By: **Senators DeGrange, Astle, Currie, Dyson, Jones, Klausmeier, Kramer, McFadden, Munson, Peters, Robey, and Zirkin**
Introduced and read first time: February 1, 2008
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

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

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–210
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 9–210.

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

4 (II) BECAME DISABLED:

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

7 2. WHILE IN THE ACTIVE SERVICE OF A FIRE,
8 RESCUE, OR EMERGENCY MEDICAL SERVICE, UNLESS THE DISABILITY WAS THE
9 RESULT OF THE INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR ABUSE OF
10 ALCOHOL OR DRUGS.

11 [(2)] (3) (i) "Dwelling" means real property that:

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

14 2. is occupied by not more than two families.

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

17 [(3)] (4) "Fallen law enforcement officer or rescue worker" means an
18 individual who dies:

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

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

24 [(4)] (5) "Surviving spouse" means a surviving spouse, who has not
25 remarried, of a fallen law enforcement officer or rescue worker.

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

31 (1) if the dwelling was owned **BY THE DISABLED LAW**
32 **ENFORCEMENT OFFICER OR RESCUE WORKER AT THE TIME THE LAW**
33 **ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE**

1 **PERMANENTLY AND TOTALLY DISABLED OR** by the fallen law enforcement officer or
2 rescue worker at the time of the fallen law enforcement officer's or rescue worker's
3 death;

4 (2) if **THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE**
5 **WORKER WAS DOMICILED IN THE STATE AS OF THE DATE THE DISABLED LAW**
6 **ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE**
7 **PERMANENTLY AND TOTALLY DISABLED OR** the fallen law enforcement officer or
8 rescue worker or the surviving spouse was domiciled in the State as of the date of the
9 fallen law enforcement officer's or rescue worker's death and the dwelling was
10 acquired **BY THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER**
11 **WITHIN 2 YEARS OF THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR**
12 **RESCUE WORKER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY**
13 **DISABLED OR** by the surviving spouse within 2 years of the fallen law enforcement
14 officer's or rescue worker's death; or

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

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

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

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

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
26 2008.