

HOUSE BILL 1276

Q2

5lr3096

By: **Delegate Shoemaker**

Introduced and read first time: March 9, 2015

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of increasing the number of years within which a disabled law
5 enforcement officer or rescue worker must have acquired certain residential property
6 in order to qualify for a certain property tax credit against the county or municipal
7 corporation property tax imposed on the property; providing for the application of
8 this Act; and generally relating to a property tax credit for certain residential
9 property in the State.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–210
13 Annotated Code of Maryland
14 (2012 Replacement Volume and 2014 Supplement)

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

17 **Article – Tax – Property**

18 9–210.

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

20 (2) “Disabled law enforcement officer or rescue worker” means an
21 individual who:

22 (i) has been found to be permanently and totally disabled by an
23 administrative body or court of competent jurisdiction authorized to make such a
24 determination; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) became disabled:

2 1. as a result of or in the course of employment as a law
3 enforcement officer or a correctional officer; or

4 2. while in the active service of a fire, rescue, or emergency
5 medical service, unless the disability was the result of the individual's own willful
6 misconduct or abuse of alcohol or drugs.

7 (3) (i) "Dwelling" means real property that:

8 1. is the legal residence of a disabled law enforcement officer
9 or rescue worker or a surviving spouse; and

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

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

13 (4) "Fallen law enforcement officer or rescue worker" means an individual
14 who dies:

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

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

20 (5) "Surviving spouse" means a surviving spouse, who has not remarried,
21 of a fallen law enforcement officer or rescue worker.

22 (b) The Mayor and City Council of Baltimore City or the governing body of a
23 county or municipal corporation may grant, by law, a property tax credit under this section
24 against the county or municipal corporation property tax imposed on a dwelling that is
25 owned by a disabled law enforcement officer or rescue worker or a surviving spouse of a
26 fallen law enforcement officer or rescue worker:

27 (1) if the dwelling was owned by the disabled law enforcement officer or
28 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be
29 permanently and totally disabled or by the fallen law enforcement officer or rescue worker
30 at the time of the fallen law enforcement officer's or rescue worker's death;

31 (2) if the disabled law enforcement officer or rescue worker was domiciled
32 in the State as of the date the disabled law enforcement officer or rescue worker was
33 adjudged to be permanently and totally disabled or the fallen law enforcement officer or

1 rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen
2 law enforcement officer's or rescue worker's death and the dwelling was acquired by the
3 disabled law enforcement officer or rescue worker within [2] 10 years of the date the
4 disabled law enforcement officer or rescue worker was adjudged to be permanently and
5 totally disabled or by the surviving spouse within [2] 10 years of the fallen law enforcement
6 officer's or rescue worker's death; or

7 (3) if the dwelling was acquired after the disabled law enforcement officer
8 or rescue worker or the surviving spouse qualified for a credit for a former dwelling under
9 item (1) or (2) of this subsection, to the extent of the previous credit.

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

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

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

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
15 1, 2015, and shall be applicable to all taxable years beginning after June 30, 2015.