HOUSE BILL 1626

Q2 6lr3835

By: Delegates Long and Cluster

Introduced and read first time: March 7, 2016 Assigned to: Rules and Executive Nominations

A BILL ENTITLED

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Baltimore County – Property Tax Credit – Fallen or Disabled Law Enforcement Officers and Rescue Workers – Acquisition of Dwelling

- 4 FOR the purpose of altering the time period within which a disabled law enforcement officer 5 or rescue worker, or the surviving spouse of a fallen law enforcement officer or rescue 6 worker, shall have acquired certain residential property in Baltimore County in 7 order to qualify for a certain property tax credit against the county or municipal 8 corporation property tax imposed on the property; providing for the application of 9 this Act; and generally relating to a property tax credit for certain residential property owned by certain disabled law enforcement officers and rescue workers or 10 11 the surviving spouses of certain fallen law enforcement officers or rescue workers.
- 12 BY repealing and reenacting, with amendments,
- 13 Article Tax Property
- 14 Section 9–210
- 15 Annotated Code of Maryland
- 16 (2012 Replacement Volume and 2015 Supplement)
- 17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 18 That the Laws of Maryland read as follows:

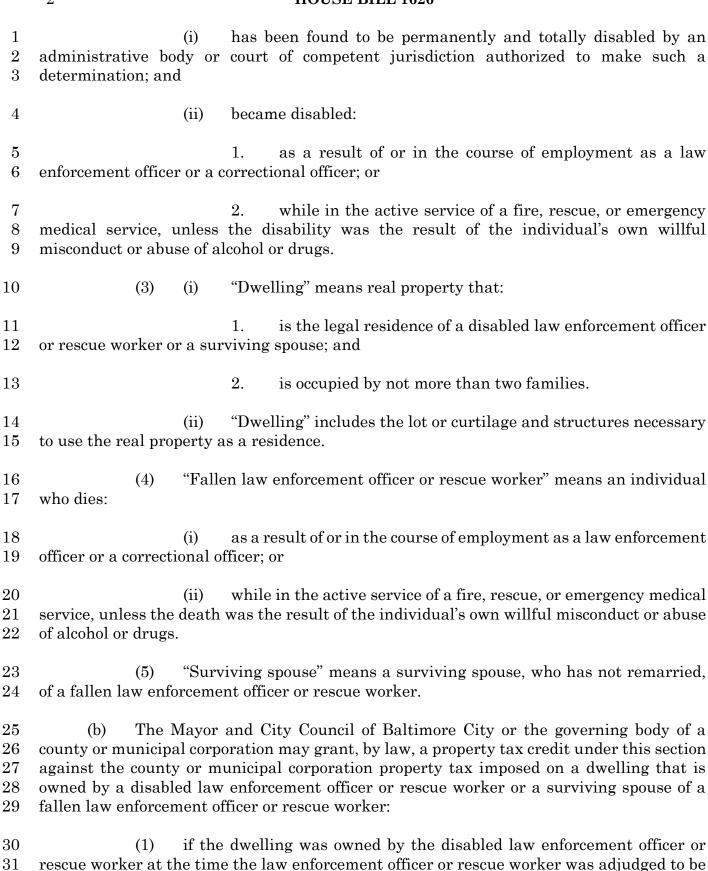
19 Article - Tax - Property

- 20 9–210.
- 21 (a) (1) In this section the following words have the meanings indicated.
- 22 (2) "Disabled law enforcement officer or rescue worker" means an 23 individual who:



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permanently and totally disabled or by the fallen law enforcement officer or rescue worker

at the time of the fallen law enforcement officer's or rescue worker's death;

- 1 (2) if the disabled law enforcement officer or rescue worker was domiciled 2 in the State as of the date the disabled law enforcement officer or rescue worker was 3 adjudged to be permanently and totally disabled or the fallen law enforcement officer or 4 rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen 5 law enforcement officer's or rescue worker's death and:
- 6 (I) EXCEPT IN BALTIMORE COUNTY, the dwelling was acquired
 7 by the disabled law enforcement officer or rescue worker within 2 years of the date the
 8 disabled law enforcement officer or rescue worker was adjudged to be permanently and
 9 totally disabled or by the surviving spouse within 2 years of the fallen law enforcement
 10 officer's or rescue worker's death; or
- 11 (II) IN BALTIMORE COUNTY, THE DWELLING WAS ACQUIRED BY
 12 THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER AFTER THE DATE
 13 THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED
 14 TO BE PERMANENTLY AND TOTALLY DISABLED OR BY THE SURVIVING SPOUSE
 15 AFTER THE FALLEN LAW ENFORCEMENT OFFICER'S OR RESCUE WORKER'S DEATH;
 16 OR
- 17 (3) if the dwelling was acquired after the disabled law enforcement officer 18 or rescue worker or the surviving spouse qualified for a credit for a former dwelling under 19 item (1) or (2) of this subsection, to the extent of the previous credit.
- 20 (c) A county or municipal corporation may provide, by law, for:
- 21 (1) the amount and duration of a property tax credit allowed under this 22 section; and
- 23 (2) any other provision necessary to carry out the provisions of this section.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.