

SENATE BILL 552

Q2

6lr3123
CF HB 146

By: **Senators Pugh, Conway, Ferguson, McFadden, and Nathan-Pulliam**

Introduced and read first time: February 4, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Tax Credit – Public Safety Officers**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to grant, by
4 law, a certain property tax credit against the county property tax imposed on a
5 certain dwelling in Baltimore City that is owned by a certain public safety officer
6 under certain circumstances; providing that the credit may not exceed a certain
7 amount and may not be granted to more than one public safety officer per dwelling;
8 prohibiting a certain recipient of the property tax credit from receiving certain other
9 property tax credits; authorizing the receipt of certain additional property tax credits
10 subject to a certain limitation; authorizing the Mayor and City Council of Baltimore
11 City to provide, by law, for certain matters relating to the tax credit; defining certain
12 terms; providing for the application of this Act; and generally relating to a property
13 tax credit for certain public safety officers in Baltimore City.

14 BY adding to

15 Article – Tax – Property

16 Section 9–304(i)

17 Annotated Code of Maryland

18 (2012 Replacement Volume and 2015 Supplement)

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

21 **Article – Tax – Property**

22 9–304.

23 **(I) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**
24 **MEANINGS INDICATED.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (II) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS
2 TITLE.

3 (III) “PUBLIC SAFETY OFFICER” MEANS A FIREFIGHTER, AN
4 EMERGENCY MEDICAL TECHNICIAN, OR A LAW ENFORCEMENT OFFICER WHO IS A
5 SWORN MEMBER OF AND EMPLOYED FULL TIME BY:

- 6 1. THE BALTIMORE CITY FIRE DEPARTMENT;
- 7 2. THE BALTIMORE CITY POLICE DEPARTMENT; OR
- 8 3. THE BALTIMORE CITY SHERIFF’S OFFICE.

9 (2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY
10 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE
11 COUNTY PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN BALTIMORE CITY
12 THAT IS OWNED BY A PUBLIC SAFETY OFFICER IF THE PUBLIC SAFETY OFFICER IS
13 OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9–105 OF THIS TITLE.

14 (3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION:

15 (I) MAY NOT EXCEED \$2,500; AND

16 (II) MAY NOT BE GRANTED TO MORE THAN ONE PUBLIC SAFETY
17 OFFICER PER DWELLING.

18 (4) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS
19 PARAGRAPH, IN ANY TAXABLE YEAR IN WHICH A PUBLIC SAFETY OFFICER RECEIVES
20 A CREDIT UNDER THIS SUBSECTION, THE PUBLIC SAFETY OFFICER MAY NOT
21 RECEIVE ANY OTHER PROPERTY TAX CREDIT PROVIDED BY BALTIMORE CITY.

22 (II) IN ADDITION TO THE CREDIT UNDER THIS SUBSECTION, A
23 PUBLIC SAFETY OFFICER MAY RECEIVE:

- 24 1. THE LOCAL PORTION OF THE CREDIT AUTHORIZED
25 UNDER § 9–105 OF THIS TITLE; AND
- 26 2. THE CREDIT AUTHORIZED UNDER § 9–221 OF THIS
27 TITLE.

28 (III) THE TOTAL AMOUNT OF CREDITS GRANTED FOR A
29 DWELLING UNDER THIS PARAGRAPH MAY NOT EXCEED THE AMOUNT OF PROPERTY
30 TAX IMPOSED ON THE DWELLING.

1 **(5) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY**
2 **ESTABLISH, BY LAW:**

3 **(I) SUBJECT TO PARAGRAPH (3)(I) OF THIS SUBSECTION, THE**
4 **AMOUNT AND APPLICATION OF THE CREDIT UNDER THIS SUBSECTION;**

5 **(II) THE DURATION OF THE CREDIT;**

6 **(III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR PUBLIC**
7 **SAFETY OFFICERS TO QUALIFY FOR THE CREDIT;**

8 **(IV) REGULATIONS AND PROCEDURES FOR THE APPLICATION**
9 **AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT UNDER THIS**
10 **SUBSECTION; AND**

11 **(V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS**
12 **SUBSECTION.**

13 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**
14 **1, 2016, and shall be applicable to all taxable years beginning after June 30, 2017.**