

HOUSE BILL 231

Q2

7lr2062

By: **Delegates Impallaria and Jackson**

Introduced and read first time: January 20, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

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

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 property
6 tax credit for certain residential real property owned by certain surviving spouses or
7 certain cohabitants of certain fallen law enforcement officers and rescue workers;
8 making conforming changes; providing for the application of this Act; and generally
9 relating to a property tax credit for certain residential real property owned by certain
10 disabled law enforcement officers and rescue workers or the surviving spouses or
11 cohabitants of certain fallen law enforcement officers and 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 2016 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) “Cohabitant” means an individual who for a period of at least 180 days
23 in the year before the death of a fallen law enforcement officer or rescue worker:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) had a relationship of mutual interdependence with the fallen law
2 enforcement officer or rescue worker; and

3 (ii) resided with the fallen law enforcement officer or rescue worker
4 in the dwelling.

5 (3) "Disabled law enforcement officer or rescue worker" means an
6 individual who:

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

10 (ii) became disabled:

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

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

16 (4) (i) "Dwelling" means real property that:

17 1. is the legal residence of a disabled law enforcement officer
18 or rescue worker, a surviving spouse, or a cohabitant; and

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

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

22 (5) "Fallen law enforcement officer or rescue worker" means an individual
23 who dies:

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

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

29 (6) "Surviving spouse" means a surviving spouse, who has not remarried,
30 of a fallen law enforcement officer or rescue worker.

31 (b) The Mayor and City Council of Baltimore City or the governing body of a
32 county or municipal corporation may grant, by law, a property tax credit under this section

1 against the county or municipal corporation property tax imposed on a dwelling that is
2 owned by a disabled law enforcement officer or rescue worker, a surviving spouse of a fallen
3 law enforcement officer or rescue worker, or a cohabitant:

4 (1) if the dwelling was owned by the disabled law enforcement officer or
5 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be
6 permanently and totally disabled or by the fallen law enforcement officer or rescue worker
7 at the time of the fallen law enforcement officer's or rescue worker's death;

8 (2) [(i)] if the disabled law enforcement officer or rescue worker was
9 domiciled in the State as of the date the disabled law enforcement officer or rescue worker
10 was adjudged to be permanently and totally disabled or the fallen law enforcement officer
11 or rescue worker, [or] the surviving spouse, **OR THE COHABITANT** was domiciled in the
12 State as of the date of the fallen law enforcement officer's or rescue worker's death and the
13 dwelling was acquired by the disabled law enforcement officer or rescue worker within 2
14 years of the date the disabled law enforcement officer or rescue worker was adjudged to be
15 permanently and totally disabled or by the surviving spouse **OR COHABITANT** within 2
16 years of the fallen law enforcement officer's or rescue worker's death; [or

17 (ii) in Harford County, if the disabled law enforcement officer or
18 rescue worker was domiciled in the State as of the date the disabled law enforcement officer
19 or rescue worker was adjudged to be permanently and totally disabled or the fallen law
20 enforcement officer or rescue worker, the surviving spouse, or cohabitant was domiciled in
21 the State as of the date of the fallen law enforcement officer's or rescue worker's death and
22 the dwelling was acquired by the disabled law enforcement officer or rescue worker within
23 2 years of the date the disabled law enforcement officer or rescue worker was adjudged to
24 be permanently and totally disabled or by the surviving spouse or cohabitant within 2 years
25 of the fallen law enforcement officer's or rescue worker's death;]

26 (3) [in Harford County,] if the dwelling was owned by the surviving spouse
27 or cohabitant at the time of the fallen law enforcement officer's or rescue worker's death;
28 or

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

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

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

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

36 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
37 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.