

# HOUSE BILL 231

Q2

7lr2062

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By: **Delegates Impallaria and Jackson**

Introduced and read first time: January 20, 2017

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 10, 2017

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## CHAPTER \_\_\_\_\_

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.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

2 (2) “Cohabitant” means an individual who for a period of at least 180 days  
3 in the year before the death of a fallen law enforcement officer or rescue worker:

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

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

8 (3) “Disabled law enforcement officer or rescue worker” means an  
9 individual who:

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

13 (ii) became disabled:

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

16 2. while in the active service of a fire, rescue, or emergency  
17 medical service, unless the disability was the result of the individual’s own willful  
18 misconduct or abuse of alcohol or drugs.

19 (4) (i) “Dwelling” means real property that:

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

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

23 (ii) “Dwelling” includes the lot or curtilage and structures necessary  
24 to use the real property as a residence.

25 (5) “Fallen law enforcement officer or rescue worker” means an individual  
26 who dies:

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

29 (ii) while in the active service of a fire, rescue, or emergency medical  
30 service, unless the death was the result of the individual’s own willful misconduct or abuse  
31 of alcohol or drugs.

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

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

8 (1) if the dwelling was owned by the disabled law enforcement officer or  
9 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be  
10 permanently and totally disabled or by the fallen law enforcement officer or rescue worker  
11 at the time of the fallen law enforcement officer's or rescue worker's death;

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

21 (ii) in Harford County, if the disabled law enforcement officer or  
22 rescue worker was domiciled in the State as of the date the disabled law enforcement officer  
23 or rescue worker was adjudged to be permanently and totally disabled or the fallen law  
24 enforcement officer or rescue worker, the surviving spouse, or cohabitant was domiciled in  
25 the State as of the date of the fallen law enforcement officer's or rescue worker's death and  
26 the dwelling was acquired by the disabled law enforcement officer or rescue worker within  
27 2 years of the date the disabled law enforcement officer or rescue worker was adjudged to  
28 be permanently and totally disabled or by the surviving spouse or cohabitant within 2 years  
29 of the fallen law enforcement officer's or rescue worker's death;]

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

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

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

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

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

2                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
3 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.