

HOUSE BILL 346

Q2

7lr0310

By: **Montgomery County Delegation**

Introduced and read first time: January 25, 2017

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 15, 2017

CHAPTER _____

1 AN ACT concerning

2 **Montgomery County – Property Tax Credit – Public Safety Officers**

3 **MC 1–17**

4 FOR the purpose of authorizing the governing body of Montgomery County to grant, by law,
5 a certain property tax credit against the county property tax imposed on a certain
6 dwelling in Montgomery County that is owned by a certain public safety officer under
7 certain circumstances; providing that the credit may not exceed a certain amount
8 per dwelling and the amount of property tax imposed on the dwelling; requiring the
9 State Department of Assessments and Taxation to be responsible for certain
10 administrative duties relating to the credit; requiring Montgomery County to
11 reimburse the Department for certain administrative costs; authorizing the
12 governing body of Montgomery County to provide, by law, for certain matters
13 relating to the tax credit; defining certain terms; providing for the application of this
14 Act; and generally relating to a property tax credit for certain public safety officers
15 in Montgomery County.

16 BY adding to

17 Article – Tax – Property

18 Section 9–317(h)

19 Annotated Code of Maryland

20 (2012 Replacement Volume and 2016 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

22 That the Laws of Maryland read as follows:

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 Article – Tax – Property

2 9–317.

3 (H) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE
4 MEANINGS INDICATED.

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

7 (III) “PUBLIC SAFETY OFFICER” MEANS ~~A FIREFIGHTER, AN
8 EMERGENCY MEDICAL TECHNICIAN, OR A LAW ENFORCEMENT OFFICER WHO IS
9 EMPLOYED FULL TIME BY:~~

10 1. A FIREFIGHTER OR AN EMERGENCY MEDICAL
11 TECHNICIAN EMPLOYED FULL TIME BY THE MONTGOMERY COUNTY FIRE AND
12 RESCUE SERVICE;

13 2. A LAW ENFORCEMENT OFFICER EMPLOYED FULL
14 TIME BY THE MONTGOMERY COUNTY DEPARTMENT OF POLICE; ~~OR~~ OR BY THE
15 MONTGOMERY COUNTY SHERIFF’S OFFICE;

16 3. ~~THE MONTGOMERY COUNTY SHERIFF’S OFFICE. A
17 CORRECTIONS OFFICER EMPLOYED FULL TIME BY THE MONTGOMERY COUNTY
18 DEPARTMENT OF CORRECTION AND REHABILITATION; OR~~

19 4. A FIREFIGHTER OR AN EMERGENCY MEDICAL
20 TECHNICIAN VOLUNTEERING AT THE MONTGOMERY COUNTY FIRE AND RESCUE
21 SERVICE WHO IS ELIGIBLE FOR AN ANNUAL STIPEND UNDER THE LENGTH OF
22 SERVICE AWARD PROGRAM.

23 (2) THE GOVERNING BODY OF MONTGOMERY COUNTY MAY GRANT,
24 BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY
25 PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN MONTGOMERY COUNTY THAT
26 IS OWNED BY A PUBLIC SAFETY OFFICER IF THE PUBLIC SAFETY OFFICER IS
27 OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9–105 OF THIS TITLE.

28 (3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION
29 MAY NOT EXCEED:

30 (I) \$2,500 PER DWELLING; AND

1 (II) THE AMOUNT OF PROPERTY TAX IMPOSED ON THE
2 DWELLING.

3 (4) (I) THE DEPARTMENT SHALL BE RESPONSIBLE FOR THE
4 ADMINISTRATIVE DUTIES THAT RELATE TO THE APPLICATION AND DETERMINATION
5 OF ELIGIBILITY FOR THE PROPERTY TAX CREDIT UNDER THIS SUBSECTION.

6 (II) MONTGOMERY COUNTY SHALL REIMBURSE THE
7 DEPARTMENT FOR THE REASONABLE COST OF ADMINISTERING THE CREDIT UNDER
8 THIS SUBSECTION.

9 (5) THE GOVERNING BODY OF MONTGOMERY COUNTY MAY
10 ESTABLISH, BY LAW:

11 (I) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE
12 AMOUNT OF THE CREDIT UNDER THIS SUBSECTION;

13 (II) THE DURATION OF THE CREDIT; AND

14 (III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR PUBLIC
15 SAFETY OFFICERS TO QUALIFY FOR THE CREDIT.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
17 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.