HOUSE BILL 979

Q1   7lr2216

By: ~~Delegate Luedtke~~ <u>Delegates Luedtke, Rose, Simonaire, Hornberger, Ebersole,</u>
<u>Afzali, Hixson, Buckel, Long, Reilly, Tarlau, Shoemaker, and Mosby</u>
Introduced and read first time: February 6, 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   **Property Tax Credit – Public Safety Officers**

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

15   BY adding to
16   Article – Tax – Property
17   Section 9–259
18   Annotated Code of Maryland
19   (2012 Replacement Volume and 2016 Supplement)

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

1   **Article – Tax – Property**

2   **9–259.**

3   **(A)   (1)   IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
4   **INDICATED.**

5   **(2)   "DWELLING" HAS THE MEANING STATED IN § 9–105 OF THIS**
6   **TITLE.**

7   **(3)   "PUBLIC SAFETY OFFICER" MEANS:**

8   **(I)   A FIREFIGHTER, AN EMERGENCY MEDICAL TECHNICIAN, A**
9   **CORRECTIONAL OFFICER, A POLICE OFFICER, OR A DEPUTY SHERIFF EMPLOYED**
10   **FULL TIME BY A PUBLIC SAFETY AGENCY IN THE COUNTY OR MUNICIPAL**
11   **CORPORATION WHERE THE INDIVIDUAL RESIDES; OR**

12   **(II)   A VOLUNTEER FIREFIGHTER FOR A PUBLIC SAFETY AGENCY**
13   **IN THE COUNTY OR MUNICIPAL CORPORATION WHERE THE INDIVIDUAL RESIDES.**

14   **(B)   THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY**
15   **GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE**
16   **COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON A DWELLING**
17   **LOCATED IN THE COUNTY OR MUNICIPAL CORPORATION THAT IS OWNED BY A**
18   **PUBLIC SAFETY OFFICER IF THE PUBLIC SAFETY OFFICER IS OTHERWISE ELIGIBLE**
19   **FOR THE CREDIT AUTHORIZED UNDER § 9–105 OF THIS TITLE.**

20   **(C)   IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SECTION MAY NOT**
21   **EXCEED:**

22   **(1) $2,500 PER DWELLING; AND**

23   **(2)   THE AMOUNT OF PROPERTY TAX IMPOSED ON THE DWELLING.**

24   **(D)   (1)   THE   DEPARTMENT   SHALL   BE   RESPONSIBLE   FOR   THE**
25   **ADMINISTRATIVE DUTIES THAT RELATE TO THE APPLICATION AND DETERMINATION**
26   **OF ELIGIBILITY FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION.**

27   **(2)   A COUNTY OR MUNICIPAL CORPORATION SHALL REIMBURSE THE**
28   **DEPARTMENT FOR THE REASONABLE COST OF ADMINISTERING THE CREDIT UNDER**
29   **THIS SECTION.**

30   **(E)   THE GOVERNING BODY OF A COUNTY OR A MUNICIPAL CORPORATION**
31   **MAY ESTABLISH, BY LAW:**

1   **(1)**   **SUBJECT TO SUBSECTION (C) OF THIS SECTION, THE AMOUNT OF**
2 **THE CREDIT UNDER THIS SECTION;**

3   **(2)**   **THE DURATION OF THE CREDIT; AND**

4   **(3)**   **ADDITIONAL ELIGIBILITY REQUIREMENTS FOR PUBLIC SAFETY**
5 **OFFICERS TO QUALIFY FOR THE CREDIT.**

6   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
7 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.