

SENATE BILL 282

Q2

7lr1338
CF 7lr2042

By: **Senators Ready, Bates, Eckardt, Edwards, Klausmeier, and Salling**

Introduced and read first time: January 20, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of increasing the number of years within which a disabled law
5 enforcement officer or rescue worker or the surviving spouse of a fallen law
6 enforcement officer or rescue worker must have acquired certain residential property
7 in order to qualify for a certain property tax credit against the county or municipal
8 corporation property tax imposed on the property; providing for the application of
9 this Act; and generally relating to a property tax credit for certain residential
10 property in the State.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–210
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2016 Supplement)

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

18 **Article – Tax – Property**

19 9–210.

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

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

8 (ii) became disabled:

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

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

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

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

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

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

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

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

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

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

29 (b) The Mayor and City Council of Baltimore City or the governing body of a
30 county or municipal corporation may grant, by law, a property tax credit under this section
31 against the county or municipal corporation property tax imposed on a dwelling that is

1 owned by a disabled law enforcement officer or rescue worker, a surviving spouse of a fallen
2 law enforcement officer or rescue worker, or a cohabitant:

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

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

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

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

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

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

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

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

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