

## Chapter 174

**(House Bill 231)**

AN ACT concerning

**Property Tax Credit – Disabled or Fallen Law Enforcement Officers and Rescue Workers – ~~Alteration~~ Alterations**

FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation to grant a certain property tax credit for certain residential real property owned by certain surviving spouses or certain cohabitants of certain fallen law enforcement officers and rescue workers; increasing the number of years within which a disabled law enforcement officer or rescue worker or the surviving spouse or certain cohabitants of a fallen law enforcement officer or rescue worker must have acquired certain residential property in order to qualify for a certain property tax credit against the county or municipal corporation property tax imposed on the property; making conforming changes; providing for the application of this Act; and generally relating to a property tax credit for certain residential ~~real property owned by certain disabled law enforcement officers and rescue workers or the surviving spouses or cohabitants of certain fallen law enforcement officers and rescue workers~~ property in the State.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–210

Annotated Code of Maryland

(2012 Replacement Volume and 2016 Supplement)

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

**Article – Tax – Property**

9–210.

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

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

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

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

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

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

(ii) became disabled:

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

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

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

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

2. is occupied by not more than two families.

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) **ANY ADDITIONAL LIMITATION TO THE NUMBER OF YEARS THE DWELLING WAS ACQUIRED WITHIN THE DATE OF BEING ADJUDGED TO BE DISABLED OR OF DEATH; AND**

**(3)** any other provision necessary to carry out the provisions of this section.

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

**Approved by the Governor, April 18, 2017.**