

HOUSE BILL 89

Q1

(8lr0112)

ENROLLED BILL

— Ways and Means/Budget and Taxation —

Introduced by **Chair, Ways and Means Committee (By Request – Departmental – Assessments and Taxation)**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this _____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Public Safety Officers – Administration**

3 FOR the purpose of repealing a certain requirement that the State Department of
4 Assessments and Taxation be responsible for certain administrative duties relating
5 to a certain credit against the county or municipal corporation property tax imposed
6 on a certain dwelling that is owned by a certain public safety officer under certain
7 circumstances; repealing a certain requirement that a county or municipal
8 corporation reimburse the Department for certain administrative costs relating to
9 the credit; *modifying the amount of a certain property tax credit*; authorizing the
10 Mayor and City Council of Baltimore City and the governing body of a county or
11 municipal corporation to provide, by law, for certain matters relating to the
12 administration of the credit; and generally relating to a property tax credit for
13 certain public safety officers.

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.

Italics indicate opposite chamber/conference committee amendments.



1 BY repealing and reenacting, with amendments,
2 Article – Tax – Property
3 Section 9–260
4 Annotated Code of Maryland
5 (2012 Replacement Volume and 2017 Supplement)

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

8 **Article – Tax – Property**

9 9–260.

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

11 (2) “Dwelling” has the meaning stated in § 9–105 of this title.

12 (3) “Public safety officer” means:

13 (i) a firefighter, an emergency medical technician, a correctional
14 officer, a police officer, or a deputy sheriff employed full time by a public safety agency in
15 the county or municipal corporation where the individual resides; or

16 (ii) a volunteer firefighter for a public safety agency in the county or
17 municipal corporation where the individual resides.

18 (b) The governing body of a county or municipal corporation may grant, by law, a
19 property tax credit under this section against the county or municipal corporation property
20 tax imposed on a dwelling located in the county or municipal corporation that is owned by
21 a public safety officer if the public safety officer is otherwise eligible for the credit
22 authorized under § 9–105 of this title.

23 (c) In any taxable year, the credit under this section may not exceed **THE LESSER**
24 **OF:**

25 (1) \$2,500 per dwelling; ~~and~~ **OR**

26 (2) the amount of property tax imposed on the dwelling.

27 (d) [(1) The Department shall be responsible for the administrative duties that
28 relate to the application and determination of eligibility for the property tax credit under
29 this section.

30 (2) A county or municipal corporation shall reimburse the Department for
31 the reasonable cost of administering the credit under this section.

1 (e)] The governing body of a county or a municipal corporation may establish, by
2 law:

3 (1) subject to subsection (c) of this section, the amount of the credit under
4 this section;

5 (2) the duration of the credit; [and]

6 (3) additional eligibility requirements for public safety officers to qualify
7 for the credit;

8 (4) PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING
9 OF REQUESTS FOR THE CREDIT; AND

10 (5) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS
11 SECTION.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
13 1, 2018.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.