

HOUSE BILL 89

Q1

8lr0112

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

Introduced and read first time: January 12, 2018

Assigned to: Ways and Means

A BILL ENTITLED

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; authorizing the Mayor and City Council of Baltimore City and the
10 governing body of a county or municipal corporation to provide, by law, for certain
11 matters relating to the administration of the credit; and generally relating to a
12 property tax credit for certain public safety officers.

13 BY repealing and reenacting, with amendments,
14 Article – Tax – Property
15 Section 9–260
16 Annotated Code of Maryland
17 (2012 Replacement Volume and 2017 Supplement)

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

20 **Article – Tax – Property**

21 9–260.

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (3) "Public safety officer" means:

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

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

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

12 (c) In any taxable year, the credit under this section may not exceed:

13 (1) \$2,500 per dwelling; and

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

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

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

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

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

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

25 (3) additional eligibility requirements for public safety officers to qualify
26 for the credit;

27 (4) **PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING**
28 **OF REQUESTS FOR THE CREDIT; AND**

29 (5) **ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS**
30 **SECTION.**

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

1 1, 2018.