

HOUSE BILL 701

Q1

8lr1865

By: **Delegates Cluster, Folden, and Jackson**

Introduced and read first time: January 31, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credits – Law Enforcement Officers**

3 FOR the purpose of altering certain definitions of “public safety officer” to include certain
4 individuals who are employed full time as law enforcement officers for purposes of
5 certain property tax credits; providing for the application of this Act; making certain
6 stylistic changes; and generally relating to property tax credits for law enforcement
7 officers.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 9–260, 9–304(i), and 9–317(h)

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2017 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

14 That the Laws of Maryland read as follows:

15 **Article – Tax – Property**

16 9–260.

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

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

19 (3) “Public safety officer” means:

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) a volunteer firefighter for a public safety agency in the county or
2 municipal corporation where the individual resides; **OR**

3 **(III) AN INDIVIDUAL EMPLOYED FULL TIME AS A LAW**
4 **ENFORCEMENT OFFICER AS DEFINED IN § 3-101 OF THE PUBLIC SAFETY ARTICLE.**

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

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

12 (1) \$2,500 per dwelling; **[and] OR**

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

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

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

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

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

23 (2) the duration of the credit; and

24 (3) additional eligibility requirements for public safety officers to qualify
25 for the credit.

26 9-304.

27 (i) (1) (i) In this subsection the following words have the meanings
28 indicated.

29 (ii) “Dwelling” has the meaning stated in § 9-105 of this title.

30 (iii) “Public safety officer” means:

1 1. a firefighter[,] OR an emergency medical technician[, or a
2 law enforcement officer] who is a sworn member of and employed full time by:

3 [1.] A. the Baltimore City Fire Department;

4 [2.] B. the Baltimore City Police Department; or

5 [3.] C. the Baltimore City Sheriff's Office; OR

6 2. AN INDIVIDUAL EMPLOYED FULL TIME AS A LAW
7 ENFORCEMENT OFFICER AS DEFINED IN § 3–101 OF THE PUBLIC SAFETY ARTICLE.

8 (2) The Mayor and City Council of Baltimore City may grant, by law, a
9 property tax credit under this subsection against the county property tax imposed on a
10 dwelling located in Baltimore City that is owned by a public safety officer if the public safety
11 officer is otherwise eligible for the credit authorized under § 9–105 of this title.

12 (3) In any taxable year, the credit under this subsection **MAY NOT EXCEED**
13 **THE LESSER OF:**

14 (i) [**may not exceed**] \$2,500 per dwelling; [**and**] OR

15 (ii) [**may not exceed**] the amount of property tax imposed on the
16 dwelling.

17 (4) (i) Except as provided in subparagraph (ii) of this paragraph, in any
18 taxable year in which a public safety officer receives a credit under this subsection, the
19 public safety officer may not receive any other property tax credit provided by Baltimore
20 City.

21 (ii) In addition to the credit under this subsection, a public safety
22 officer may receive:

23 1. the local portion of the credit authorized under § 9–105 of
24 this title; and

25 2. the credit authorized under § 9–221 of this title.

26 (5) The Mayor and City Council of Baltimore City may establish, by law:

27 (i) subject to paragraph (3) of this subsection, the amount and
28 application of the credit under this subsection;

29 (ii) the duration of the credit;

1 (iii) additional eligibility requirements for public safety officers to
2 qualify for the credit;

3 (iv) regulations and procedures for the application and uniform
4 processing of requests for the credit under this subsection; and

5 (v) any other provisions necessary to carry out this subsection.

6 9–317.

7 (h) (1) (i) In this subsection the following words have the meanings
8 indicated.

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

10 (iii) “Public safety officer” means:

11 1. a firefighter or an emergency medical technician employed
12 full time by the Montgomery County Fire and Rescue Service;

13 2. **AN INDIVIDUAL EMPLOYED FULL TIME AS** a law
14 enforcement officer [employed full time by the Montgomery County Department of Police
15 or by the Montgomery County Sheriff’s Office] **AS DEFINED IN § 3–101 OF THE PUBLIC**
16 **SAFETY ARTICLE;**

17 3. a corrections officer employed full time by the Montgomery
18 County Department of Correction and Rehabilitation; or

19 4. a firefighter or an emergency medical technician
20 volunteering at the Montgomery County Fire and Rescue Service who is eligible for an
21 annual stipend under the Length of Service Award Program.

22 (2) The governing body of Montgomery County may grant, by law, a
23 property tax credit under this subsection against the county property tax imposed on a
24 dwelling located in Montgomery County that is owned by a public safety officer if the public
25 safety officer is otherwise eligible for the credit authorized under § 9–105 of this title.

26 (3) In any taxable year, the credit under this subsection may not exceed
27 **THE LESSER OF:**

28 (i) \$2,500 per dwelling; [and] **OR**

29 (ii) the amount of property tax imposed on the dwelling.

30 (4) (i) The Department shall be responsible for the administrative
31 duties that relate to the application and determination of eligibility for the property tax

1 credit under this subsection.

2 (ii) Montgomery County shall reimburse the Department for the
3 reasonable cost of administering the credit under this subsection.

4 (5) The governing body of Montgomery County may establish, by law:

5 (i) subject to paragraph (3) of this subsection, the amount of the
6 credit under this subsection;

7 (ii) the duration of the credit; and

8 (iii) additional eligibility requirements for public safety officers to
9 qualify for the credit.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
11 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.