

HOUSE BILL 721

Q1

8lr2518

By: **Delegates Rey and Luedtke**

Introduced and read first time: February 1, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Public Safety Officer – Definition**

3 FOR the purpose of altering the definition of “public safety officer” to include certain
4 volunteer emergency medical technicians for purposes of a certain property tax
5 credit; providing for the application of this Act; making certain stylistic changes; and
6 generally relating to the definition of a public safety officer.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 9–260

10 Annotated Code of Maryland

11 (2012 Replacement Volume and 2017 Supplement)

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

13 That the Laws of Maryland read as follows:

14 **Article – Tax – Property**

15 9–260.

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

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

18 (3) “Public safety officer” means:

19 (i) a firefighter, an emergency medical technician, a correctional
20 officer, a police officer, or a deputy sheriff employed full time by a public safety agency in
21 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 **OR A VOLUNTEER EMERGENCY**
2 **MEDICAL TECHNICIAN** for a public safety agency in the county or municipal corporation
3 where the individual resides.

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

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

11 (1) \$2,500 per dwelling; [and] **OR**

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

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

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

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

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

22 (2) the duration of the credit; and

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

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
26 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.