

SENATE BILL 1053

E4, F2, Q2

8lr3254

By: **Senator Kagan**

Introduced and read first time: February 5, 2018

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 27, 2018

CHAPTER _____

1 AN ACT concerning

2 **Public Safety – 9–1–1 Public Safety Telecommunicators – Benefits**

3 FOR the purpose of expanding the eligibility for the Edward T. and Mary A. Conroy
4 Memorial Scholarship Program to include certain 9–1–1 public safety
5 telecommunicators and certain eligible dependents of 9–1–1 public safety
6 telecommunicators; ~~authorizing the governing body of a county to grant, by law,~~
7 ~~certain death benefits and funeral benefits for certain 9–1–1 public safety~~
8 ~~telecommunicators; authorizing the governing body of a county to provide, by law,~~
9 ~~for certain matters; authorizing the Mayor and City Council of Baltimore City or the~~
10 governing body of a county or of a municipal corporation to grant a certain property
11 tax credit for certain 9–1–1 public safety telecommunicators in the county or
12 municipal corporation where the individuals reside; providing that the credit may
13 not exceed a certain amount ~~per dwelling and the amount of property tax imposed~~
14 ~~on the dwelling; requiring the State Department of Assessments and Taxation to be~~
15 ~~responsible for certain administrative duties relating to the credit; requiring a~~
16 ~~county or municipal corporation to reimburse the Department for certain~~
17 ~~administrative costs; authorizing the governing body of a county or municipal~~
18 corporation to provide, by law, for certain matters relating to the tax credit; defining
19 a certain term; altering certain definitions; providing for the application of certain
20 provisions of this Act; and generally relating to benefits for 9–1–1 public safety
21 telecommunicators.

22 BY repealing and reenacting, without amendments,

23 Article – Education

24 Section 18–601(a)(1) through (3) and (6), (c), and (d)(1), (2), and (3)(iii) and (iv)

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.



1 Annotated Code of Maryland
2 (2014 Replacement Volume and 2017 Supplement)

3 BY repealing and reenacting, with amendments,
4 Article – Education
5 Section 18–601(a)(5)
6 Annotated Code of Maryland
7 (2014 Replacement Volume and 2017 Supplement)

8 ~~BY adding to~~
9 ~~Article – Public Safety~~
10 ~~Section 1–202.1~~
11 ~~Annotated Code of Maryland~~
12 ~~(2011 Replacement Volume and 2017 Supplement)~~

13 BY adding to
14 Article – Tax – Property
15 Section 9–261
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 – Education**

21 18–601.

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

23 (2) “Disabled public safety employee” means a State or local public safety
24 employee who sustains an injury in the line of duty that:

25 (i) Precludes the individual from continuing to serve or be employed
26 as a State or local public safety employee; and

27 (ii) In the case of a volunteer member of a fire department or
28 ambulance or rescue company or squad, precludes the member from continuing to be
29 employed in the nonpublic safety occupation in which the member is engaged at the time
30 of the injury.

31 (3) “Fund” means the Edward T. Conroy and Jean B. Cryor Scholarship
32 Fund.

33 (5) “State or local public safety employee” means a person who is:

34 (i) A career or volunteer member of a:

- 1 1. Fire department;
- 2 2. Ambulance company or squad; or
- 3 3. Rescue company or squad;

4 (ii) A law enforcement officer;

5 (iii) A correctional officer; [or]

6 (iv) A member of the Maryland National Guard who was a resident
7 of this State at the time of death; **OR**

8 **(V) A 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR, AS DEFINED**
9 **IN § 1-202.1 OF THE PUBLIC SAFETY ARTICLE.**

10 (6) “Surviving spouse” means a person who has not remarried.

11 (c) (1) The program for military and public safety personnel and their eligible
12 dependents is the Edward T. and Mary A. Conroy Memorial Scholarship Program.

13 (2) The program for eligible dependents of public and nonpublic school
14 employees is the Jean B. Cryor Memorial Scholarship Program.

15 (d) A person may apply to an eligible postsecondary institution for a scholarship
16 under this section if the person:

17 (1) (i) Is a resident of Maryland at the time of application; or

18 (ii) Was a resident of Maryland when an event described in
19 paragraph (3) of this subsection occurred;

20 (2) (i) Is accepted for admission or enrolled in the regular
21 undergraduate, graduate or professional program at an eligible institution; or

22 (ii) Is enrolled in a 2-year terminal certificate program in which the
23 course work is acceptable for transfer credit for an accredited baccalaureate program in an
24 eligible institution; and

25 (3) (iii) 1. Is at least 16 years old and a son, daughter, stepson, or
26 stepdaughter of any State or local public safety employee killed in the line of duty; or

27 2. Is the surviving spouse of any State or local public safety
28 employee killed in the line of duty;

29 (iv) 1. Is a disabled public safety employee;

1 2. Is at least 16 years old and a son, daughter, stepson, or
2 stepdaughter of a disabled public safety employee who sustains an injury in the line of duty
3 that renders the public safety employee 100% disabled; or

4 3. Is the surviving spouse of a disabled public safety
5 employee who sustains an injury in the line of duty that renders the public safety employee
6 100% disabled;

7 ~~Article — Public Safety~~

8 ~~1-202.1.~~

9 (A) ~~IN THIS SECTION, “9-1-1 PUBLIC SAFETY TELECOMMUNICATOR” MEANS~~
10 ~~AN EMPLOYEE OF A COUNTY WHOSE DUTIES AND RESPONSIBILITIES INCLUDE:~~

11 (1) ~~ANSWERING, RECEIVING, TRANSFERRING, DISPATCHING, AND~~
12 ~~OTHER SUPPORT FUNCTIONS RELATED TO 9-1-1 CALLS; OR~~

13 (2) ~~DISPATCHING LAW ENFORCEMENT OFFICERS, FIRE RESCUE~~
14 ~~SERVICES, EMERGENCY MEDICAL SERVICES, AND OTHER PUBLIC SAFETY SERVICES~~
15 ~~TO THE SCENE OF AN EMERGENCY.~~

16 (B) (1) ~~THE GOVERNING BODY OF A COUNTY MAY GRANT, BY LAW, A~~
17 ~~DEATH BENEFIT TO BE PAID TO THE SURVIVING SPOUSE, CHILD, DEPENDENT~~
18 ~~PARENT, OR ESTATE OF A 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR.~~

19 (2) ~~A DEATH BENEFIT UNDER THIS SUBSECTION IS IN ADDITION TO:~~

20 (I) ~~ANY WORKERS’ COMPENSATION BENEFITS;~~

21 (II) ~~THE PROCEEDS OF ANY FORM OF LIFE INSURANCE,~~
22 ~~REGARDLESS OF WHO PAID THE PREMIUMS ON THE INSURANCE; AND~~

23 (III) ~~A FUNERAL BENEFIT PROVIDED IN ACCORDANCE WITH~~
24 ~~SUBSECTION (C) OF THIS SECTION.~~

25 (C) (1) ~~THE GOVERNING BODY OF A COUNTY MAY PROVIDE, BY LAW, FOR~~
26 ~~THE PAYMENT OF REASONABLE FUNERAL EXPENSES TO THE SURVIVING SPOUSE,~~
27 ~~CHILD, PARENT, OR ESTATE OF A 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR.~~

28 (2) ~~THE FUNERAL BENEFIT UNDER THIS SUBSECTION SHALL BE~~
29 ~~REDUCED BY THE AMOUNT OF ANY RELATED WORKERS’ COMPENSATION BENEFITS~~
30 ~~PAID UNDER § 9-689 OF THE LABOR AND EMPLOYMENT ARTICLE.~~

1 ~~(D) THE GOVERNING BODY OF A COUNTY MAY ESTABLISH, BY LAW:~~

2 ~~(1) THE AMOUNT OF A DEATH BENEFIT UNDER THIS SECTION;~~

3 ~~(2) THE AMOUNT OF A FUNERAL BENEFIT UNDER THIS SECTION;~~

4 ~~(3) ADDITIONAL ELIGIBILITY REQUIREMENTS TO QUALIFY FOR THE~~
5 ~~DEATH BENEFIT OR FUNERAL BENEFIT; AND~~

6 ~~(4) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS~~
7 ~~SECTION.~~

8 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read
9 as follows:

10 **Article – Tax – Property**

11 **9–261.**

12 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
13 INDICATED.

14 (2) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS
15 TITLE.

16 (3) “9–1–1 PUBLIC SAFETY TELECOMMUNICATOR” HAS THE MEANING
17 STATED IN § 1–202.1 OF THE PUBLIC SAFETY ARTICLE.

18 (B) THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY
19 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE
20 COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON A DWELLING
21 LOCATED IN THE COUNTY OR MUNICIPAL CORPORATION THAT IS OWNED BY A 9–1–1
22 PUBLIC SAFETY TELECOMMUNICATOR IF THE 9–1–1 PUBLIC SAFETY
23 TELECOMMUNICATOR IS OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED
24 UNDER § 9–105 OF THIS TITLE.

25 (C) ~~IN~~ FOR ANY TAXABLE YEAR, THE CREDIT UNDER THIS SECTION MAY NOT
26 EXCEED THE LESSER OF:

27 (1) \$2,500 PER DWELLING; ~~AND~~ OR

28 (2) THE AMOUNT OF PROPERTY TAX IMPOSED ON THE DWELLING.

~~(D) (1) THE DEPARTMENT SHALL BE RESPONSIBLE FOR THE ADMINISTRATIVE DUTIES THAT RELATE TO THE APPLICATION AND DETERMINATION OF ELIGIBILITY FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION.~~

~~(2) A COUNTY OR MUNICIPAL CORPORATION SHALL REIMBURSE THE DEPARTMENT FOR THE REASONABLE COST OF ADMINISTERING THE CREDIT UNDER THIS SECTION.~~

~~(E)~~ (D) THE GOVERNING BODY OF A COUNTY OR A MUNICIPAL CORPORATION MAY ESTABLISH, BY LAW:

(1) SUBJECT TO SUBSECTION (C) OF THIS SECTION, THE AMOUNT OF THE CREDIT UNDER THIS SECTION;

(2) THE DURATION OF THE CREDIT; ~~AND~~

(3) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR 9-1-1 PUBLIC SAFETY TELECOMMUNICATORS TO QUALIFY FOR THE CREDIT;

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

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

SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be applicable to all taxable years beginning after June 30, 2018.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2018.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.