

Chapter 735

(Senate Bill 1053)

AN ACT concerning

~~**Public Safety**~~ ***Property Tax Credit*** – 9-1-1 Public Safety Telecommunicators – **Benefits**

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

~~BY repealing and reenacting, without amendments,~~~~Article — Education~~~~Section 18-601(a)(1) through (3) and (6), (c), and (d)(1), (2), and (3)(iii) and (iv)~~~~Annotated Code of Maryland~~~~(2014 Replacement Volume and 2017 Supplement)~~~~BY repealing and reenacting, with amendments,~~~~Article — Education~~~~Section 18-601(a)(5)~~~~Annotated Code of Maryland~~~~(2014 Replacement Volume and 2017 Supplement)~~~~BY adding to~~~~Article — Public Safety~~~~Section 1-202.1~~~~Annotated Code of Maryland~~~~(2011 Replacement Volume and 2017 Supplement)~~

BY adding to

Article – Tax – Property

Section 9–261

Annotated Code of Maryland

(2012 Replacement Volume and 2017 Supplement)

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

~~Article – Education~~

~~18 601.~~

(a) (1) ~~In this section the following words have the meanings indicated:~~

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

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

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

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

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

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

~~1. Fire department;~~

~~2. Ambulance company or squad; or~~

~~3. Rescue company or squad;~~

(ii) ~~A law enforcement officer;~~

(iii) ~~A correctional officer; [or]~~

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

~~(v) A 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR, AS DEFINED IN § 1-202.1 OF THE PUBLIC SAFETY ARTICLE.~~

~~(6) "Surviving spouse" means a person who has not remarried.~~

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

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

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

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

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

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

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

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

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

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

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

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

~~Article — Public Safety~~

~~1-202.1.~~

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

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

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

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

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

~~(I) ANY WORKERS' COMPENSATION BENEFITS;~~

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

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

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

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

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

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

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

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

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

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

Article – Tax – Property

9-261.

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

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

(3) “9-1-1 PUBLIC SAFETY TELECOMMUNICATOR” ~~HAS THE MEANING STATED IN § 1-202.1 OF THE PUBLIC SAFETY ARTICLE.~~ MEANS AN EMPLOYEE OF A COUNTY WHOSE DUTIES AND RESPONSIBILITIES INCLUDE:

(I) ANSWERING, RECEIVING, TRANSFERRING, AND DISPATCHING 9-1-1 CALLS;

(II) OTHER SUPPORT FUNCTIONS RELATED TO 9-1-1 CALLS; OR

(III) DISPATCHING LAW ENFORCEMENT OFFICERS, FIRE RESCUE SERVICES, EMERGENCY MEDICAL SERVICES, AND OTHER PUBLIC SAFETY SERVICES TO THE SCENE OF AN EMERGENCY.

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

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

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

(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~~ 2. AND BE IT FURTHER ENACTED, That ~~Section 2 of this Act~~ *this Act shall take effect June 1, 2018, and* 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 by the Governor, May 15, 2018.