

HOUSE BILL 352

Q1

9lr0569

By: **Montgomery County Delegation and Prince George's County Delegation**
Introduced and read first time: January 28, 2019
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credits – Maryland–National Capital Park and Planning**
3 **Commission Park Police Officers**

4 **MC/PG 108–19**

5 FOR the purpose of altering the definition of “public safety officer” to include certain park
6 police officers who are employed by the Maryland–National Capital Park and
7 Planning Commission for purposes of a certain property tax credit; providing for the
8 application of this Act; and generally relating to property tax credits and park police
9 officers of the Maryland–National Capital Park and Planning Commission.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–260
13 Annotated Code of Maryland
14 (2012 Replacement Volume and 2018 Supplement)

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

17 **Article – Tax – Property**

18 9–260.

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

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

21 (3) “Public safety officer” means:

22 (i) a firefighter, an emergency medical technician, a correctional

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 officer, a police officer, or a deputy sheriff employed full time by a public safety agency in
2 the county or municipal corporation where the individual resides; [or]

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

5 **(III) A PARK POLICE OFFICER EMPLOYED FULL TIME BY THE**
6 **MARYLAND–NATIONAL CAPITAL PARK AND PLANNING COMMISSION WHO RESIDES**
7 **IN MONTGOMERY COUNTY OR PRINCE GEORGE’S COUNTY.**

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

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

14 (1) \$2,500 per dwelling; or

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

16 (d) The governing body of a county or a municipal corporation may establish, by
17 law:

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

20 (2) the duration of the credit;

21 (3) additional eligibility requirements for public safety officers to qualify
22 for the credit;

23 (4) procedures for the application and uniform processing of requests for
24 the credit; and

25 (5) any other provisions necessary to carry out this section.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
27 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.