

# HOUSE BILL 386

Q1

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(PRE-FILED)

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By: **Delegate Malone**

Requested: October 28, 2020

Introduced and read first time: January 13, 2021

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Disabled or Fallen Law Enforcement Officers and Rescue**  
3 **Workers – Federal Criminal Investigator**

4 FOR the purpose of altering the definition of “disabled law enforcement officer or rescue  
5 worker” for purposes of certain county or municipal corporation property tax credits  
6 to include an individual who became disabled as a result of or in the course of  
7 employment as a certain investigator for a certain agency; providing for the  
8 application of this Act; and generally relating to certain county or municipal  
9 corporation property tax credits for certain disabled or fallen law enforcement  
10 officers and rescue workers.

11 BY repealing and reenacting, with amendments,  
12 Article – Tax – Property  
13 Section 9–210  
14 Annotated Code of Maryland  
15 (2019 Replacement Volume and 2020 Supplement)

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

18 **Article – Tax – Property**

19 9–210.

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

21 (2) “Cohabitant” means an individual who for a period of at least 180 days  
22 in the year before the death of a fallen law enforcement officer or rescue worker:

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) had a relationship of mutual interdependence with the fallen law  
2 enforcement officer or rescue worker; and

3 (ii) resided with the fallen law enforcement officer or rescue worker  
4 in the dwelling.

5 (3) “Disabled law enforcement officer or rescue worker” means an  
6 individual who:

7 (i) has been found to be permanently and totally disabled by an  
8 administrative body or court of competent jurisdiction authorized to make such a  
9 determination; and

10 (ii) became disabled:

11 1. as a result of or in the course of employment as:

12 A. a law enforcement officer;

13 B. **A JOB SERIES 1811 CRIMINAL INVESTIGATOR FOR A**  
14 **FEDERAL GOVERNMENT AGENCY;** or

15 C. a correctional officer; or

16 2. while in the active service of a fire, rescue, or emergency  
17 medical service, unless the disability was the result of the individual’s own willful  
18 misconduct or abuse of alcohol or drugs.

19 (4) (i) “Dwelling” means real property that:

20 1. is the legal residence of a disabled law enforcement officer  
21 or rescue worker, a surviving spouse, or a cohabitant; and

22 2. is occupied by not more than two families.

23 (ii) “Dwelling” includes the lot or curtilage and structures necessary  
24 to use the real property as a residence.

25 (5) “Fallen law enforcement officer or rescue worker” means an individual  
26 who dies:

27 (i) as a result of or in the course of employment as a law enforcement  
28 officer or a correctional officer; or

1 (ii) while in the active service of a fire, rescue, or emergency medical  
2 service, unless the death was the result of the individual's own willful misconduct or abuse  
3 of alcohol or drugs.

4 (6) "Surviving spouse" means a surviving spouse, who has not remarried,  
5 of a fallen law enforcement officer or rescue worker.

6 (b) The Mayor and City Council of Baltimore City or the governing body of a  
7 county or municipal corporation may grant, by law, a property tax credit under this section  
8 against the county or municipal corporation property tax imposed on a dwelling that is  
9 owned by a disabled law enforcement officer or rescue worker, a surviving spouse of a fallen  
10 law enforcement officer or rescue worker, or a cohabitant:

11 (1) if the dwelling was owned by the disabled law enforcement officer or  
12 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be  
13 permanently and totally disabled or by the fallen law enforcement officer or rescue worker  
14 at the time of the fallen law enforcement officer's or rescue worker's death;

15 (2) if the disabled law enforcement officer or rescue worker was domiciled  
16 in the State as of the date the disabled law enforcement officer or rescue worker was  
17 adjudged to be permanently and totally disabled or the fallen law enforcement officer or  
18 rescue worker, the surviving spouse, or the cohabitant was domiciled in the State as of the  
19 date of the fallen law enforcement officer's or rescue worker's death and the dwelling was  
20 acquired by the disabled law enforcement officer or rescue worker within 10 years of the  
21 date the disabled law enforcement officer or rescue worker was adjudged to be permanently  
22 and totally disabled or by the surviving spouse or cohabitant within 10 years of the fallen  
23 law enforcement officer's or rescue worker's death;

24 (3) if the dwelling was owned by the surviving spouse or cohabitant at the  
25 time of the fallen law enforcement officer's or rescue worker's death; or

26 (4) if the dwelling was acquired after the disabled law enforcement officer  
27 or rescue worker, the surviving spouse, or the cohabitant qualified for a credit for a former  
28 dwelling under item (1), (2), or (3) of this subsection, to the extent of the previous credit.

29 (c) A county or municipal corporation may provide, by law, for:

30 (1) the amount and duration of a property tax credit allowed under this  
31 section;

32 (2) any additional limitation to the number of years the dwelling was  
33 acquired within the date of an adjudication of disability or death; and

34 (3) any other provision necessary to carry out the provisions of this section.

35 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
36 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.