

HOUSE BILL 285

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2lr1414
CF SB 983

By: **Delegate D. Jones**

Introduced and read first time: January 17, 2022

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 13, 2022

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Disabled Law Enforcement Officers and Rescue Workers**
3 **– Federal Police and Criminal Investigators**

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 police officer, detective, or investigator for a federal
8 government agency; altering eligibility for the tax credit to include certain disabled
9 law enforcement officers or rescue workers who were domiciled in the State within a
10 certain number of years before the officer or worker died or was determined to be
11 disabled; and generally relating to county or municipal corporation property tax
12 credits for disabled law enforcement officers and rescue workers.

13 BY repealing and reenacting, with amendments,
14 Article – Tax – Property
15 Section 9–210
16 Annotated Code of Maryland
17 (2019 Replacement Volume and 2021 Supplement)

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

20 **Article – Tax – Property**

21 9–210.

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

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

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

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

8 (3) "Disabled law enforcement officer or rescue worker" means an
9 individual who:

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

13 (ii) became disabled:

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

15 **A.** a law enforcement officer;

16 **B.** **A JOB SERIES 0083 POLICE OFFICER OR DETECTIVE**
17 **FOR A FEDERAL GOVERNMENT AGENCY;**

18 **C.** **A JOB SERIES 1811 CRIMINAL INVESTIGATOR FOR A**
19 **FEDERAL GOVERNMENT AGENCY; or**

20 **D.** a correctional officer; or

21 2. while in the active service of a fire, rescue, or emergency
22 medical service, unless the disability was the result of the individual's own willful
23 misconduct or abuse of alcohol or drugs.

24 (4) (i) "Dwelling" means real property that:

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

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

28 (ii) "Dwelling" includes the lot or curtilage and structures necessary
29 to use the real property as a residence.

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

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

5 (ii) while in the active service of a fire, rescue, or emergency medical
6 service, unless the death was the result of the individual’s own willful misconduct or abuse
7 of alcohol or drugs.

8 (6) “Surviving spouse” means a surviving spouse, who has not remarried,
9 of a fallen law enforcement officer or rescue worker.

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

15 (1) if the dwelling was owned by the disabled law enforcement officer or
16 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be
17 permanently and totally disabled or by the fallen law enforcement officer or rescue worker
18 at the time of the fallen law enforcement officer’s or rescue worker’s death;

19 (2) if the disabled law enforcement officer or rescue worker was domiciled
20 in the State as of, **OR ANYTIME WITHIN THE 5 YEARS PRIOR TO**, the date the disabled
21 law enforcement officer or rescue worker was adjudged to be permanently and totally
22 disabled or the fallen law enforcement officer or rescue worker, the surviving spouse, or the
23 cohabitant was domiciled in the State as of, **OR ANY TIME WITHIN THE 5 YEARS PRIOR**
24 **TO**, the date of the fallen law enforcement officer’s or rescue worker’s death and the
25 dwelling was acquired by the disabled law enforcement officer or rescue worker within 10
26 years of the date the disabled law enforcement officer or rescue worker was adjudged to be
27 permanently and totally disabled or by the surviving spouse or cohabitant within 10 years
28 of the fallen law enforcement officer’s or rescue worker’s death;

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

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

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

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

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

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

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
5 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.