

HOUSE BILL 285

Q1

2lr1414

By: **Delegate D. Jones**

Introduced and read first time: January 17, 2022

Assigned to: Ways and Means

A BILL ENTITLED

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:

Article – Tax – Property

20 9–210.

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

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

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 0083 POLICE OFFICER OR DETECTIVE**
14 **FOR A FEDERAL GOVERNMENT AGENCY;**

15 C. **A JOB SERIES 1811 CRIMINAL INVESTIGATOR FOR A**
16 **FEDERAL GOVERNMENT AGENCY; or**

17 D. a correctional officer; or

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

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

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

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

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

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

29 (i) as a result of or in the course of employment as a law enforcement
30 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, **OR ANYTIME WITHIN THE 5 YEARS PRIOR TO**, the date the disabled
17 law enforcement officer or rescue worker was adjudged to be permanently and totally
18 disabled or the fallen law enforcement officer or rescue worker, the surviving spouse, or the
19 cohabitant was domiciled in the State as of, **OR ANY TIME WITHIN THE 5 YEARS PRIOR**
20 **TO**, the date of the fallen law enforcement officer's or rescue worker's death and the
21 dwelling was acquired by the disabled law enforcement officer or rescue worker within 10
22 years of the date the disabled law enforcement officer or rescue worker was adjudged to be
23 permanently and totally disabled or by the surviving spouse or cohabitant within 10 years
24 of the fallen law enforcement officer's or rescue worker's death;

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

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

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

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

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

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

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