

# HOUSE BILL 617

Q1

2lr1375

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By: **Delegates Lisanti, Howard, Jalisi, Johnson, Reilly, Saab, and Walker**

Introduced and read first time: January 31, 2022

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit for Surviving Spouses of Fallen Service Members**

3 FOR the purpose of authorizing the governing body of a county or municipal corporation to  
4 grant a property tax credit against the county or municipal corporation property tax  
5 imposed on the dwelling of a certain surviving spouse of a certain fallen service  
6 member; and generally relating to a property tax credit for the dwelling of the  
7 surviving spouse of a fallen service member.

8 BY adding to

9 Article – Tax – Property

10 Section 9–267

11 Annotated Code of Maryland

12 (2019 Replacement Volume and 2021 Supplement)

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

15 **Article – Tax – Property**

16 **9–267.**

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

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

21 (3) “FALLEN SERVICE MEMBER” MEANS AN INDIVIDUAL WHO DIED  
22 WHILE IN THE ACTIVE MILITARY, NAVAL, OR AIR SERVICE OF THE UNITED STATES

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 AS A RESULT OF AN INJURY OR DISEASE THAT IS DEEMED UNDER 38 U.S.C. § 105 TO  
2 HAVE BEEN INCURRED IN THE LINE OF DUTY.

3 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
4 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,  
5 A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR  
6 MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE DWELLING OF A  
7 SURVIVING SPOUSE OF A FALLEN SERVICE MEMBER, IF THE SURVIVING SPOUSE HAS  
8 NOT REMARRIED AND IS INELIGIBLE FOR THE PROPERTY TAX EXEMPTION UNDER §  
9 7-208 OF THIS ARTICLE.

10 (C) A SURVIVING SPOUSE SHALL APPLY FOR THE PROPERTY TAX CREDIT  
11 UNDER THIS SECTION BY PROVIDING TO THE COUNTY OR MUNICIPAL CORPORATION  
12 CERTIFICATION THAT THE FALLEN SERVICE MEMBER DIED WHILE IN ACTIVE  
13 SERVICE AS A RESULT OF AN INJURY OR DISEASE INCURRED IN THE LINE OF DUTY.

14 (D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
15 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY  
16 LAW, FOR:

17 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT;

18 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER  
19 THIS SECTION;

20 (3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND  
21 UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

22 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX  
23 CREDIT UNDER THIS SECTION.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
25 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.