

Chapter 165

(House Bill 617)

AN ACT concerning

Property Tax – Credit for Surviving Spouses of Fallen Service Members

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

BY adding to

Article – Tax – Property

Section 9–267

Annotated Code of Maryland

(2019 Replacement Volume and 2021 Supplement)

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

Article – Tax – Property

9–267.

(A) ~~(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:~~

~~(2) “DWELLING” HAS~~ IN THIS SECTION, “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS TITLE.

~~(3) “FALLEN SERVICE MEMBER” MEANS AN INDIVIDUAL WHO DIED WHILE IN THE ACTIVE MILITARY, NAVAL, OR AIR SERVICE OF THE UNITED STATES AS A RESULT OF AN INJURY OR DISEASE THAT IS DEEMED UNDER 38 U.S.C. § 105 TO HAVE BEEN INCURRED IN THE LINE OF DUTY.~~

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

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

~~(D)~~ (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION:

(1) SHALL DEFINE, BY LAW, WHO IS A FALLEN SERVICE MEMBER; AND

(2) MAY PROVIDE, BY LAW, FOR:

~~(1)~~ (I) THE AMOUNT AND DURATION OF THE TAX CREDIT;

~~(2)~~ (II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS SECTION;

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

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

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

Approved by the Governor, April 21, 2022.