## **SENATE BILL 435**

Q13lr2799SB 983/22 - B&T**CF HB 508** By: Senator Klausmeier Introduced and read first time: February 2, 2023 Assigned to: Budget and Taxation Committee Report: Favorable Senate action: Adopted Read second time: February 28, 2023 CHAPTER AN ACT concerning Property Tax Credit - Disabled Law Enforcement Officers and Rescue Workers Definition and Eligibility FOR the purpose of requiring a county or municipal corporation to define, by law, who is a law enforcement officer or rescue worker; altering eligibility for the tax credit to include certain disabled law enforcement officers or rescue workers who were domiciled in the State within a certain number of years before the officer or worker died or was determined to be disabled; and generally relating to county or municipal corporation property tax credits for disabled law enforcement officers and rescue workers. BY repealing and reenacting, with amendments, Article - Tax - Property Section 9-210 Annotated Code of Maryland (2019 Replacement Volume and 2022 Supplement) SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND. That the Laws of Maryland read as follows: Article - Tax - Property 9-210.(a) (1) In this section the following words have the meanings indicated.

## EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

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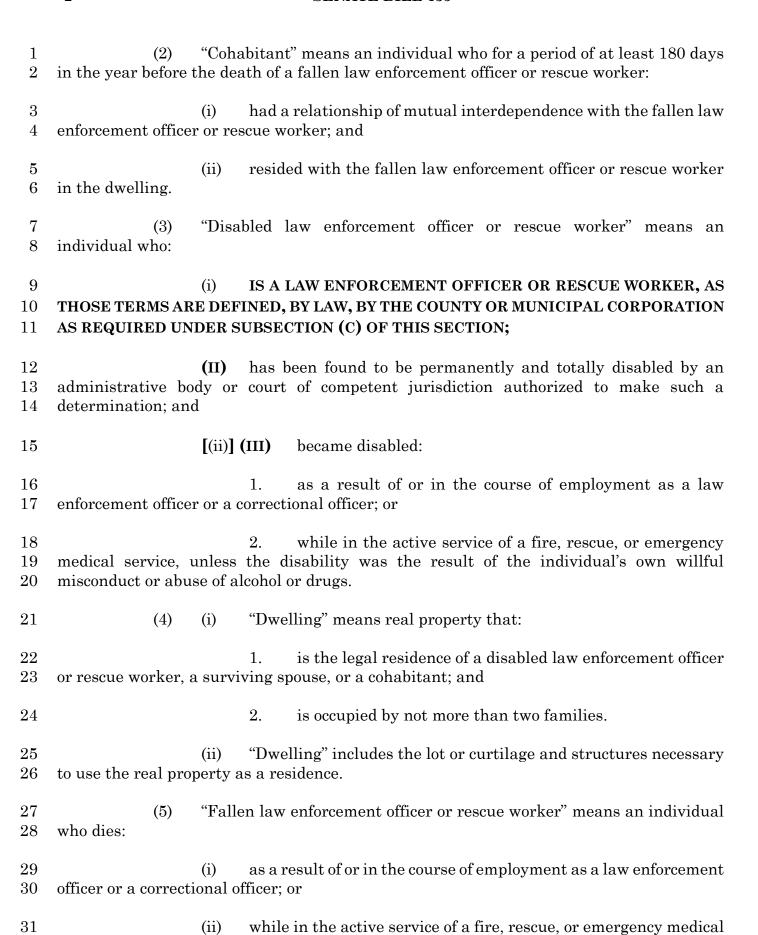
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Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.



service, unless the death was the result of the individual's own willful misconduct or abuse of alcohol or drugs.

- 3 (6) "Surviving spouse" means a surviving spouse, who has not remarried, 4 of a fallen law enforcement officer or rescue worker.
  - (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 a dwelling that is owned by a disabled law enforcement officer or rescue worker, a surviving spouse of a fallen law enforcement officer or rescue worker, or a cohabitant:
- 10 (1) if the dwelling was owned by the disabled law enforcement officer or rescue worker at the time the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer's or rescue worker's death;
  - (2) if the disabled law enforcement officer or rescue worker was domiciled in the State as of, **OR ANY TIME WITHIN THE 5 YEARS BEFORE**, the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the fallen law enforcement officer or rescue worker, the surviving spouse, or the cohabitant was domiciled in the State as of, **OR ANY TIME WITHIN THE 5 YEARS BEFORE**, the date of the fallen law enforcement officer's or rescue worker's death and the dwelling was acquired by the disabled law enforcement officer or rescue worker within 10 years of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the surviving spouse or cohabitant within 10 years of the fallen 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.
  - (c) A county or municipal corporation:
- 30 (1) SHALL DEFINE, BY LAW, WHO IS A LAW ENFORCEMENT OFFICER 31 OR RESCUE WORKER; AND
- 32 **(2)** may provide, by law, for:

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- 33 **[**(1)**] (I)** the amount and duration of a property tax credit allowed under 34 this section:
- 35 [(2)] (II) any additional limitation to the number of years the dwelling was

Speaker of the House of Delegates.

President of the Senate.