

# SENATE BILL 521

Q2

3lr1973  
CF HB 947

---

By: **Charles County Senators**

Introduced and read first time: February 3, 2023

Assigned to: Budget and Taxation

---

Committee Report: Favorable

Senate action: Adopted

Read second time: March 8, 2023

---

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Charles County – Property Tax – Credit for Volunteer Emergency Responders**

3 FOR the purpose of authorizing the governing body of Charles County to grant, by law, a  
4 tax credit against the property tax imposed on the owner–occupied residence of  
5 certain emergency responders and their surviving spouses; and generally relating to  
6 a property tax credit in Charles County for emergency responders and their  
7 surviving spouses.

8 BY adding to

9 Article – Tax – Property

10 Section 9–310(l)

11 Annotated Code of Maryland

12 (2019 Replacement Volume and 2022 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 9–310.

17 **(L) (1) IN THIS SUBSECTION, “EMERGENCY RESPONDER” MEANS AN**  
18 **INDIVIDUAL WHO IS AN ACTIVE OR RETIRED VOLUNTEER MEMBER OF A FIRE,**  
19 **RESCUE, OR EMERGENCY MEDICAL SERVICES COMPANY IN CHARLES COUNTY.**

---

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                   **(2) THE GOVERNING BODY OF CHARLES COUNTY MAY GRANT, BY**  
 2 **LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON**  
 3 **REAL PROPERTY THAT IS OWNED AND OCCUPIED AS THE PRINCIPAL RESIDENCE OF**  
 4 **AN EMERGENCY RESPONDER OR AN UNMARRIED SURVIVING SPOUSE OF A**  
 5 **DECEASED EMERGENCY RESPONDER IF THE FEDERAL ADJUSTED GROSS INCOME OF**  
 6 **THE EMERGENCY RESPONDER OR THE UNMARRIED SURVIVING SPOUSE FOR THE**  
 7 **IMMEDIATELY PRECEDING TAXABLE YEAR IS \$250,000 OR LESS.**

8                   **(3) THE GOVERNING BODY OF CHARLES COUNTY MAY PROVIDE, BY**  
 9 **LAW, FOR:**

10                           **(I) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER**  
 11 **THIS SUBSECTION;**

12                           **(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE CREDIT; AND**

13                           **(III) ANY OTHER PROVISION NECESSARY TO IMPLEMENT THE**  
 14 **CREDIT.**

15                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
 16 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.

Approved:

---

Governor.

---

President of the Senate.

---

Speaker of the House of Delegates.