

HOUSE BILL 1200

Q1

5lr2039
CF SB 502

By: **Delegates Valentine, Adams, Arentz, Baker, Buckel, Chisholm, Hartman, Hornberger, Hutchinson, Mangione, Miller, Nawrocki, Pippy, Reilly, Schmidt, Szeliga, and Wivell**

Introduced and read first time: February 6, 2025

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit for Law Enforcement Officer or Rescue Worker –**
3 **Expansion to Judicial Officer**

4 FOR the purpose of authorizing the governing body of a county or municipal corporation or
5 the Mayor and City Council of Baltimore City to provide a certain property tax credit
6 to certain judicial officers, surviving spouses, or cohabitants; requiring the county or
7 municipal corporation to define, by law, who is a correctional officer and judicial
8 officer; applying this Act retroactively; and generally relating to a property tax credit
9 for judicial officers, surviving spouses, or cohabitants.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–210
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2024 Supplement)

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

17 **Article – Tax – Property**

18 9–210.

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

20 (2) “Cohabitant” means an individual who for a period of at least 180 days
21 in the year before the death of a fallen [law enforcement officer or rescue worker] **PUBLIC**
22 **SAFETY OFFICER OR JUDICIAL OFFICER:**

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
2 [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL**
3 **OFFICER**; and

4 (ii) resided with the fallen [law enforcement officer or rescue
5 worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** in the dwelling.

6 (3) “Disabled [law enforcement officer or rescue worker]” **PUBLIC SAFETY**
7 **OFFICER OR JUDICIAL OFFICER**” means an individual who:

8 (i) [is a law enforcement officer or rescue worker, as those terms are
9 defined, by law, by the county or municipal corporation as required under subsection (c) of
10 this section;

11 (ii)] has been found to be permanently and totally disabled by an
12 administrative body or court of competent jurisdiction authorized to make such a
13 determination; and

14 [(iii)] **(II)** became disabled:

15 1. as a result of or in the course of employment as a law
16 enforcement officer [or], a correctional officer, **OR A JUDICIAL OFFICER**; or

17 2. while in **ACTIVE SERVICE AS A JUDICIAL OFFICER OR**
18 **WHILE IN** the active service of a fire, rescue, or emergency medical service, unless the
19 disability was the result of the individual’s own willful misconduct or abuse of alcohol or
20 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] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**, a surviving spouse,
24 or a cohabitant; and

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

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

28 (5) “Fallen [law enforcement officer or rescue worker]” **PUBLIC SAFETY**
29 **OFFICER OR JUDICIAL OFFICER**” means an individual who dies:

30 (i) as a result of or in the course of employment as a law enforcement
31 officer [or], a correctional officer, **OR A JUDICIAL OFFICER**; or

1 (ii) while in **ACTIVE SERVICE AS A JUDICIAL OFFICER OR WHILE**
2 **IN** the active service of a fire, rescue, or emergency medical service, unless the death was
3 the result of the individual's own willful misconduct or abuse of alcohol or drugs.

4 **(6) "PUBLIC SAFETY OFFICER" MEANS A CORRECTIONAL OFFICER, A**
5 **LAW ENFORCEMENT OFFICER, OR A MEMBER OF A FIRE, RESCUE, OR EMERGENCY**
6 **MEDICAL SERVICE, AS THOSE TERMS ARE DEFINED, BY LAW, BY THE COUNTY OR**
7 **MUNICIPAL CORPORATION AS REQUIRED UNDER SUBSECTION (C) OF THIS SECTION.**

8 **[(6)] (7) "Surviving spouse" means a surviving spouse, who has not**
9 **remarried, of a fallen [law enforcement officer or rescue worker] PUBLIC SAFETY OFFICER**
10 **OR JUDICIAL OFFICER.**

11 (b) The Mayor and City Council of Baltimore City or the governing body of a
12 county or municipal corporation may grant, by law, a property tax credit under this section
13 against the county or municipal corporation property tax imposed on a dwelling that is
14 owned by a disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER**
15 **OR JUDICIAL OFFICER**, a surviving spouse [of a fallen law enforcement officer or rescue
16 worker], or a cohabitant:

17 (1) if the dwelling was owned by the disabled [law enforcement officer or
18 rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** at the time the [law
19 enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**
20 was adjudged to be permanently and totally disabled or by the fallen [law enforcement
21 officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** at the time of
22 the fallen [law enforcement officer's or rescue worker's] **PUBLIC SAFETY OFFICER'S OR**
23 **JUDICIAL OFFICER'S** death;

24 (2) if the disabled [law enforcement officer or rescue worker] **PUBLIC**
25 **SAFETY OFFICER OR JUDICIAL OFFICER** was domiciled in the State as of, or any time
26 within the 5 years before, the date the disabled [law enforcement officer or rescue worker]
27 **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** was adjudged to be permanently and
28 totally disabled or the fallen [law enforcement officer or rescue worker] **PUBLIC SAFETY**
29 **OFFICER OR JUDICIAL OFFICER**, the surviving spouse, or the cohabitant was domiciled
30 in the State as of, or any time within the 5 years before, the date of the fallen [law
31 enforcement officer's or rescue worker's] **PUBLIC SAFETY OFFICER'S OR JUDICIAL**
32 **OFFICER'S** death and the dwelling was acquired by the disabled [law enforcement officer
33 or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** within 10 years of
34 the date the disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER**
35 **OR JUDICIAL OFFICER** was adjudged to be permanently and totally disabled or by the
36 surviving spouse or cohabitant within 10 years of the fallen [law enforcement officer's or
37 rescue worker's] **PUBLIC SAFETY OFFICER'S OR JUDICIAL OFFICER'S** death;

1 (3) if the dwelling was owned by the surviving spouse or cohabitant at the
2 time of the fallen [law enforcement officer's or rescue worker's] **PUBLIC SAFETY**
3 **OFFICER'S OR JUDICIAL OFFICER'S** death; or

4 (4) if the dwelling was acquired after the disabled [law enforcement officer
5 or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**, the surviving
6 spouse, or the cohabitant qualified for a credit for a former dwelling under item (1), (2), or
7 (3) of this subsection, to the extent of the previous credit.

8 (c) A county or municipal corporation:

9 (1) shall define, by law, who is a [law enforcement officer or rescue worker]:

10 (I) **PUBLIC SAFETY OFFICER; AND**

11 (II) **JUDICIAL OFFICER; and**

12 (2) may provide, by law, for:

13 (i) the amount and duration of a property tax credit allowed under
14 this section;

15 (ii) any additional limitation to the number of years the dwelling was
16 acquired within the date of an adjudication of disability or death; and

17 (iii) any other provision necessary to carry out the provisions of this
18 section.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
20 1, 2025, and shall be construed to apply retroactively and shall be applied to and
21 interpreted to affect all taxable years beginning after June 30, 2022.