

# SENATE BILL 330

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SB 25/24 – B&T

5lr2508

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By: ~~Senator Jackson~~ Senators M. Jackson, Bailey, Benson, Corderman, Guzzone, Hettleman, Jennings, King, McCray, Salling, Lewis Young, Rosapepe, and Zucker

Introduced and read first time: January 15, 2025  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: February 7, 2025

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

1 AN ACT concerning

2 **Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue**  
3 **Worker – Alterations**

4 FOR the purpose of altering, for purposes of a certain property tax credit for a certain  
5 dwelling, the definition of “fallen law enforcement officer or rescue worker” to include  
6 disabled law enforcement officers or rescue workers who have died regardless of the  
7 cause of death; repealing a certain requirement that, for purposes of eligibility for  
8 the credit, the dwelling must have been acquired by the disabled or fallen law  
9 enforcement officer or rescue worker or the surviving spouse or cohabitant within a  
10 certain number of years after a certain finding; requiring the amount of the credit  
11 for a newly acquired dwelling owned by a disabled or fallen law enforcement officer  
12 or rescue worker or the surviving spouse or cohabitant to be in the same proportion  
13 as the property tax credit for a certain former dwelling; authorizing, under certain  
14 circumstances, the amount of the credit for a dwelling owned by a disabled or fallen  
15 law enforcement officer or rescue worker or the surviving spouse or cohabitant to be  
16 in the same proportion as the property tax credit initially granted for the dwelling;  
17 authorizing a county or municipal corporation, notwithstanding certain provisions  
18 of this Act, to enact a law limiting eligibility for the tax credit to certain individuals  
19 or to limit the number of years a dwelling must be acquired after certain events in  
20 order to qualify for the tax credit; and generally relating to a property tax credit for  
21 a dwelling owned by a disabled or fallen law enforcement officer or rescue worker or  
22 the surviving spouse or cohabitant.

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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 BY repealing and reenacting, with amendments,  
2 Article – Tax – Property  
3 Section 9–210  
4 Annotated Code of Maryland  
5 (2019 Replacement Volume and 2024 Supplement)

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

8 **Article – Tax – Property**

9 9–210.

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

11 (2) “Cohabitant” means an individual who for a period of at least 180 days  
12 in the year before the death of a fallen law enforcement officer or rescue worker:

13 (i) had a relationship of mutual interdependence with the fallen law  
14 enforcement officer or rescue worker; and

15 (ii) resided with the fallen law enforcement officer or rescue worker  
16 in the dwelling.

17 (3) “Disabled law enforcement officer or rescue worker” means an  
18 individual who:

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

22 (ii) has been found to be permanently and totally disabled by an  
23 administrative body or court of competent jurisdiction authorized to make such a  
24 determination; and

25 (iii) became disabled:

26 1. as a result of or in the course of employment as a law  
27 enforcement officer or a correctional officer; or

28 2. while in the active service of a fire, rescue, or emergency  
29 medical service, unless the disability was the result of the individual’s own willful  
30 misconduct or abuse of alcohol or drugs.

31 (4) (i) “Dwelling” means real property that:

1                   1.     is the legal residence of a disabled law enforcement officer  
2 or rescue worker, a surviving spouse, or a cohabitant; and

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

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

6                   (5)    “Fallen law enforcement officer or rescue worker” means [an individual  
7 who dies]:

8                   (i)    **AN INDIVIDUAL WHO DIES** as a result of or in the course of  
9 employment as a law enforcement officer or a correctional officer; [or]

10                  (ii)   **AN INDIVIDUAL WHO DIES** while in the active service of a fire,  
11 rescue, or emergency medical service, unless the death was the result of the individual’s  
12 own willful misconduct or abuse of alcohol or drugs; **OR**

13                  **(III) A DISABLED LAW ENFORCEMENT OFFICER OR RESCUE**  
14 **WORKER WHO DIES REGARDLESS OF THE CAUSE OF DEATH.**

15                  (6)    “Surviving spouse” means a surviving spouse, who has not remarried,  
16 of a fallen law enforcement officer or rescue worker.

17                  (b)    **(1)**    The Mayor and City Council of Baltimore City or the governing body of  
18 a county or municipal corporation may grant, by law, a property tax credit under this  
19 section against the county or municipal corporation property tax imposed on a dwelling  
20 that is owned by a disabled law enforcement officer or rescue worker, a surviving spouse of  
21 a fallen law enforcement officer or rescue worker, or a cohabitant:

22                   [(1)] **(I)**    if the dwelling was owned by the disabled law enforcement officer  
23 or rescue worker at the time the law enforcement officer or rescue worker was adjudged to  
24 be permanently and totally disabled or by the fallen law enforcement officer or rescue  
25 worker at the time of the fallen law enforcement officer’s or rescue worker’s death;

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

1            **[(3)] (III)** if the dwelling was owned by the surviving spouse or cohabitant  
 2 at the time of the fallen law enforcement officer's or rescue worker's death[; or].

3            **[(4)] (2)**     [if the] **FOR A** dwelling **THAT** was acquired after [the] A disabled  
 4 law enforcement officer or rescue worker, [the] A surviving spouse, or [the] A cohabitant  
 5 qualified for a credit for a former dwelling under [item (1), (2), or (3)] **PARAGRAPH (1)** of  
 6 this subsection, [to the extent of the previous credit] **THE CREDIT SHALL BE GRANTED**  
 7 **FOR THE NEWLY ACQUIRED DWELLING IN AN AMOUNT THAT REDUCES THE**  
 8 **PROPERTY TAXES OWED ON THE NEWLY ACQUIRED DWELLING BY THE SAME**  
 9 **PROPORTION AS THE CREDIT REDUCED THE PROPERTY TAXES ON THE FORMER**  
 10 **DWELLING.**

11            **(3) FOR A CREDIT GRANTED IN ACCORDANCE WITH PARAGRAPH (1)**  
 12 **OR (2) OF THIS SUBSECTION, IF THE AMOUNT OF PROPERTY TAX IMPOSED ON THE**  
 13 **DWELLING INCREASES DURING A TAXABLE YEAR OCCURRING AFTER THE CREDIT IS**  
 14 **INITIALLY GRANTED, THE CREDIT FOR THAT TAXABLE YEAR MAY BE GRANTED IN AN**  
 15 **AMOUNT THAT REDUCES THE PROPERTY TAXES OWED ON THE DWELLING BY THE**  
 16 **SAME PROPORTION AS THE INITIAL CREDIT REDUCED THE PROPERTY TAXES ON THE**  
 17 **DWELLING.**

18            (c) A county or municipal corporation:

19            (1) shall define, by law, who is a law enforcement officer or rescue worker;  
 20 and

21            (2) may [provide], by law[, for]:

22            (i) **NOTWITHSTANDING SUBSECTION (A)(5)(III) OF THIS**  
 23 **SECTION, LIMIT ELIGIBILITY FOR THE CREDIT ALLOWED UNDER THIS SECTION TO**  
 24 **INDIVIDUALS DESCRIBED UNDER SUBSECTION (A)(5)(I) AND (II) OF THIS SECTION;**

25            (ii) **(II) ESTABLISH** the amount and duration of a property tax credit  
 26 allowed under this section;

27            (iii) **[(ii)] (III) NOTWITHSTANDING SUBSECTION (B)(1)(II) OF THIS**  
 28 **SECTION, PROVIDE FOR** any [additional] limitation to the number of years the dwelling  
 29 was acquired within the date of an adjudication of disability or death; and

30            (iv) **[(iii)] (IV) PROVIDE FOR** any other provision necessary to carry out  
 31 the provisions of this section.

32            SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
 33 1, 2025, and shall be applicable to all taxable years beginning after June 30, 2025.