

# HOUSE BILL 1302

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By: **Delegates Hornberger, Buckel, Miller, T. Morgan, Nkongolo, and Schmidt**

Introduced and read first time: February 12, 2026

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Disabled Public Safety and Judicial Officers, Surviving**  
3 **Spouses, and Cohabitants – Eligibility**

4 FOR the purpose of altering eligibility for the property tax credit for dwellings owned by a  
5 disabled public safety officer or judicial officer or a surviving spouse or a cohabitant  
6 of a fallen public safety officer or judicial officer by repealing a certain requirement  
7 that the officer, surviving spouse, or cohabitant be domiciled in the State within a  
8 certain number of years of a certain event under certain circumstances; and  
9 generally relating to the property tax credit for disabled public safety officers or  
10 judicial officers and the surviving spouses or cohabitants of fallen public safety  
11 officers or judicial officers.

12 BY repealing and reenacting, with amendments,  
13 Article – Tax – Property  
14 Section 9–210  
15 Annotated Code of Maryland  
16 (2019 Replacement Volume and 2025 Supplement)

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

19 **Article – Tax – Property**

20 9–210.

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

22 (2) “Cohabitant” means an individual who for a period of at least 180 days  
23 in the year before the death of a fallen public safety officer or judicial officer:

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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 public safety officer or judicial officer; and

3 (ii) resided with the fallen public safety officer or judicial officer in  
4 the dwelling.

5 (3) “Disabled public safety officer or judicial officer” means an individual  
6 who:

7 (i) has been found to be permanently and totally disabled by an  
8 administrative body or court of competent jurisdiction authorized to make such a  
9 determination; and

10 (ii) became disabled:

11 1. as a result of or in the course of employment as a law  
12 enforcement officer, a correctional officer, or a judicial officer; or

13 2. while in active service as a judicial officer or while in the  
14 active service of a fire, rescue, or emergency medical service, unless the disability was the  
15 result of the individual’s own willful misconduct or abuse of alcohol or drugs.

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

17 1. is the legal residence of a disabled public safety officer or  
18 judicial officer, a surviving spouse, or a cohabitant; and

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

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

22 (5) “Fallen public safety officer or judicial officer” means an individual who  
23 dies:

24 (i) as a result of or in the course of employment as a law enforcement  
25 officer, a correctional officer, or a judicial officer; or

26 (ii) while in active service as a judicial officer or while in the active  
27 service of a fire, rescue, or emergency medical service, unless the death was the result of  
28 the individual’s own willful misconduct or abuse of alcohol or drugs.

29 (6) “Public safety officer” means a correctional officer, a law enforcement  
30 officer, or a member of a fire, rescue, or emergency medical service, as those terms are  
31 defined, by law, by the county or municipal corporation as required under subsection (c) of  
32 this section.

1           (7) “Surviving spouse” means a surviving spouse, who has not remarried,  
2 of a fallen public safety officer or judicial officer.

3           (b) The Mayor and City Council of Baltimore City or the governing body of a  
4 county or municipal corporation may grant, by law, a property tax credit under this section  
5 against the county or municipal corporation property tax imposed on a dwelling that is  
6 owned by a disabled public safety officer or judicial officer, a surviving spouse, or a  
7 cohabitant:

8           (1) if the dwelling was owned by the disabled public safety officer or judicial  
9 officer at the time the public safety officer or judicial officer was adjudged to be permanently  
10 and totally disabled or by the fallen public safety officer or judicial officer at the time of the  
11 fallen public safety officer’s or judicial officer’s death;

12           (2) if [the disabled public safety officer or judicial officer was domiciled in  
13 the State as of, or any time within the 5 years before, the date the disabled public safety  
14 officer or judicial officer was adjudged to be permanently and totally disabled or the fallen  
15 public safety officer or judicial officer, the surviving spouse, or the cohabitant was domiciled  
16 in the State as of, or any time within the 5 years before, the date of the fallen public safety  
17 officer’s or judicial officer’s death and] the dwelling was acquired by the disabled public  
18 safety officer or judicial officer within 10 years of the date the disabled public safety officer  
19 or judicial officer was adjudged to be permanently and totally disabled or by the surviving  
20 spouse or cohabitant within 10 years of the fallen public safety officer’s or judicial officer’s  
21 death;

22           (3) if the dwelling was owned by the surviving spouse or cohabitant at the  
23 time of the fallen public safety officer’s or judicial officer’s death; or.

24           (4) if the dwelling was acquired after the disabled public safety officer or  
25 judicial officer, the surviving spouse, or the cohabitant qualified for a credit for a former  
26 dwelling under item (1), (2), or (3) of this subsection, to the extent of the previous credit.

27           (c) A county or municipal corporation:

28           (1) shall define, by law, who is a:

29                   (i) public safety officer; and

30                   (ii) judicial officer; and

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

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

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

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

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
4 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.