

SENATE BILL 117

Q1

6lr1448

(PRE-FILED)

By: Senator Folden

Requested: October 29, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit for Surviving Spouse of Fallen Public Safety Officer or**
3 **Judicial Officer – Alteration**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
5 governing body of a county or municipal corporation to provide a certain property tax
6 credit to surviving spouses of fallen public safety officers or judicial officers who have
7 remarried; and generally relating to a property tax credit for public safety officers
8 and judicial officers and their surviving spouses and cohabitants.

9 BY repealing and reenacting, with amendments,

10 Article – Tax – Property

11 Section 9–210

12 Annotated Code of Maryland

13 (2019 Replacement Volume and 2025 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

15 That the Laws of Maryland read as follows:

16 **Article – Tax – Property**

17 9–210.

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

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

21 (i) had a relationship of mutual interdependence with the fallen
22 public safety officer or judicial officer; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

8 (ii) became disabled:

14 (4) (i) "Dwelling" means real property that:

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

18 (ii) "Dwelling" includes the lot or curtilage and structures necessary
19 to use the real property as a residence.

20 (5) "Fallen public safety officer or judicial officer" means an individual who
21 dies:

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

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

31 (7) (I) "Surviving spouse" means a surviving spouse[, who has not
32 remarried,] of a fallen public safety officer or judicial officer.

(II) "SURVIVING SPOUSE" INCLUDES AN INDIVIDUAL WHO HAS

(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 public safety officer or judicial officer, a surviving spouse, or a dependent:

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

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

(c) A county or municipal corporation:

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

(i) public safety officer; and

(ii) judicial officer; and

(2) may provide, by law, for:

(i) the amount and duration of a property tax credit allowed under

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

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