

SENATE BILL 328

Q1
SB 330/25 – B&T

6lr1820

By: **Senator Folden**

Introduced and read first time: January 23, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Disabled or Fallen Public Safety Officer – Alterations**

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

21 BY repealing and reenacting, with amendments,
22 Article – Tax – Property
23 Section 9–210
24 Annotated Code of Maryland
25 (2019 Replacement Volume and 2025 Supplement)

26 BY adding to
27 Article – Tax – Property
28 Section 9–210.1
29 Annotated Code of Maryland

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2019 Replacement Volume and 2025 Supplement)

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

Article – Tax – Property

9–210.

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

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

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

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

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

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

(ii) became disabled:

1. as a result of or in the course of employment as a law
enforcement officer[, OR a correctional officer[, or a judicial officer]; or

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

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

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

2. is occupied by not more than two families.

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

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

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

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

(III) A DISABLED PUBLIC SAFETY OFFICER WHO DIES REGARDLESS OF THE CAUSE OF DEATH.

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

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

(b) **(1)** 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 cohabitant:

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

[(2)] (II) if the disabled public safety officer [or judicial officer] was domiciled in the State as of, or any time within the 5 years before, the date the disabled public safety officer [or judicial officer] was adjudged to be permanently and totally disabled or the fallen public safety officer [or judicial officer], the surviving spouse, or the cohabitant was domiciled in the State as of, or any time within the 5 years before, the date of the fallen public safety officer’s [or judicial officer’s] death and the dwelling was acquired by the disabled public safety officer [or judicial officer within 10 years of the date] **AFTER** the disabled public safety officer [or judicial officer] was adjudged to be permanently and totally disabled or by the surviving spouse or cohabitant [within 10 years of] **AFTER** the fallen public safety officer’s [or judicial officer’s] death; **OR**

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

3 **[(4)] (2)** [if the] **FOR A** dwelling **THAT** was acquired after [the] A disabled
4 public safety officer [or judicial officer], [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[:

20 (i)] public safety officer; and

21 [(ii) judicial officer; and]

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

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

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

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

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

33 **9-210.1.**

1 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
2 INDICATED.

3 (2) “COHABITANT” MEANS AN INDIVIDUAL WHO FOR A PERIOD OF AT
4 LEAST 180 DAYS IN THE YEAR BEFORE THE DEATH OF A FALLEN JUDICIAL OFFICER:

5 (I) HAD A RELATIONSHIP OF MUTUAL INTERDEPENDENCE
6 WITH THE FALLEN JUDICIAL OFFICER; AND

7 (II) RESIDED WITH THE FALLEN JUDICIAL OFFICER IN THE
8 DWELLING.

9 (3) “DISABLED JUDICIAL OFFICER” MEANS AN INDIVIDUAL WHO:

10 (I) HAS BEEN FOUND TO BE PERMANENTLY AND TOTALLY
11 DISABLED BY AN ADMINISTRATIVE BODY OR COURT OF COMPETENT JURISDICTION
12 AUTHORIZED TO MAKE SUCH A DETERMINATION; AND

13 (II) BECAME DISABLED:

14 1. AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT
15 AS A JUDICIAL OFFICER; OR

16 2. WHILE IN ACTIVE SERVICE AS A JUDICIAL OFFICER,
17 UNLESS THE DISABILITY WAS THE RESULT OF THE INDIVIDUAL’S OWN WILLFUL
18 MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.

19 (4) (I) “DWELLING” MEANS REAL PROPERTY THAT:

20 1. IS THE LEGAL RESIDENCE OF A DISABLED JUDICIAL
21 OFFICER, A SURVIVING SPOUSE, OR A COHABITANT; AND

22 2. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES.

23 (II) “DWELLING” INCLUDES THE LOT OR CURTILAGE AND
24 STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

25 (5) “FALLEN JUDICIAL OFFICER” MEANS AN INDIVIDUAL WHO DIES:

26 (I) AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A
27 JUDICIAL OFFICER; OR

(II) WHILE IN ACTIVE SERVICE AS A JUDICIAL OFFICER, UNLESS THE DEATH WAS THE RESULT OF THE INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.

(6) "SURVIVING SPOUSE" MEANS A SURVIVING SPOUSE, WHO HAS NOT REMARRIED, OF A FALLEN JUDICIAL OFFICER.

(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 JUDICIAL OFFICER, A SURVIVING SPOUSE, OR A COHABITANT:

(1) IF THE DWELLING WAS OWNED BY THE DISABLED JUDICIAL OFFICER AT THE TIME THE JUDICIAL OFFICER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR BY THE FALLEN JUDICIAL OFFICER AT THE TIME OF THE FALLEN JUDICIAL OFFICER'S DEATH;

(2) IF THE DISABLED JUDICIAL OFFICER WAS DOMICILED IN THE STATE AS OF, OR ANY TIME WITHIN THE 5 YEARS BEFORE, THE DATE THE DISABLED JUDICIAL OFFICER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR THE FALLEN JUDICIAL OFFICER, THE SURVIVING SPOUSE, OR THE COHABITANT WAS DOMICILED IN THE STATE AS OF, OR ANY TIME WITHIN THE 5 YEARS BEFORE, THE DATE OF THE FALLEN JUDICIAL OFFICER'S DEATH AND THE DWELLING WAS ACQUIRED BY THE DISABLED JUDICIAL OFFICER WITHIN 10 YEARS AFTER THE DATE THE DISABLED JUDICIAL OFFICER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR BY THE SURVIVING SPOUSE OR COHABITANT WITHIN 10 YEARS AFTER THE FALLEN JUDICIAL OFFICER'S DEATH;

(3) IF THE DWELLING WAS OWNED BY THE SURVIVING SPOUSE OR COHABITANT AT THE TIME OF THE FALLEN JUDICIAL OFFICER'S DEATH; OR

(4) IF THE DWELLING WAS ACQUIRED AFTER THE DISABLED 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 JUDICIAL OFFICER; AND

(2) MAY PROVIDE, BY LAW, FOR:

1 **(I) THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT**
2 **ALLOWED UNDER THIS SECTION;**

3 **(II) ANY ADDITIONAL LIMITATION TO THE NUMBER OF YEARS**
4 **THE DWELLING WAS ACQUIRED WITHIN THE DATE OF AN ADJUDICATION OF**
5 **DISABILITY OR DEATH; AND**

6 **(III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
7 **PROVISIONS OF THIS SECTION.**

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
9 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.