

SENATE BILL 328

Q1
SB 330/25 – B&T

6lr1820

By: ~~Senator Folden~~ Senators Folden, Augustine, Bailey, Corderman, Guzzone, Hester, Hettleman, Lewis Young, McCray, Salling, and Zucker

Introduced and read first time: January 23, 2026

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 23, 2026

CHAPTER _____

1 AN ACT concerning

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

4 FOR the purpose of altering, for purposes of a certain property tax credit for a certain
5 dwelling, the definition of “fallen public safety officer or judicial officer” to include
6 disabled public safety officers or judicial officers 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 public
9 safety officer or judicial officer, the surviving spouse, or cohabitant within a certain
10 number of years after a certain finding; ~~requiring~~ authorizing the amount of the
11 credit for a newly acquired dwelling owned by a disabled or fallen public safety officer
12 or judicial officer, 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 public safety officer or judicial officer, the surviving spouse, or cohabitant to be in
16 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 public safety officer or judicial officer, the
22 surviving spouse, or cohabitant.

23 BY repealing and reenacting, with amendments,

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 Article – Tax – Property
 2 Section 9–210
 3 Annotated Code of Maryland
 4 (2019 Replacement Volume and 2025 Supplement)

5 ~~BY adding to~~
 6 ~~Article – Tax – Property~~
 7 ~~Section 9–210.1~~
 8 ~~Annotated Code of Maryland~~
 9 ~~(2019 Replacement Volume and 2025 Supplement)~~

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

12 **Article – Tax – Property**

13 9–210.

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

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

17 (i) had a relationship of mutual interdependence with the fallen
 18 public safety officer ~~for~~ judicial officer; and

19 (ii) resided with the fallen public safety officer ~~for~~ judicial officer in
 20 the dwelling.

21 (3) “Disabled public safety officer ~~for~~ judicial officer”²² means an individual
 22 who:

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

26 (ii) became disabled:

27 1. as a result of or in the course of employment as a law
 28 enforcement officer~~;~~ ~~OR~~ a correctional officer~~;~~ or a judicial officer~~;~~ or

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

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

1 1. is the legal residence of a disabled public safety officer ~~for~~
2 judicial officer], 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 public safety officer ~~for judicial officer”]~~” 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 a judicial officer~~];~~
10 [or]

11 (ii) [while in active service as a judicial officer or] **AN INDIVIDUAL**
12 **WHO DIES WHILE IN SERVICE AS A JUDICIAL OFFICER OR** while in the active service of
13 a fire, rescue, or emergency medical service, unless the death was the result of the
14 individual’s own willful misconduct or abuse of alcohol or drugs; **OR**

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

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

21 (7) “Surviving spouse” means a surviving spouse, who has not remarried,
22 of a fallen public safety officer ~~for judicial officer]~~.

23 (b) **(1)** The Mayor and City Council of Baltimore City or the governing body of
24 a county or municipal corporation may grant, by law, a property tax credit under this
25 section against the county or municipal corporation property tax imposed on a dwelling
26 that is owned by a disabled public safety officer ~~for judicial officer]~~, a surviving spouse, or
27 a cohabitant:

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

32 **[(2)] (II)** if the disabled public safety officer ~~for judicial officer]~~ was
33 domiciled in the State as of, or any time within the 5 years before, the date the disabled

1 public safety officer ~~for~~ judicial officer~~]~~ was adjudged to be permanently and totally
 2 disabled or the fallen public safety officer ~~for~~ judicial officer~~]~~, the surviving spouse, or the
 3 cohabitant was domiciled in the State as of, or any time within the 5 years before, the date
 4 of the fallen public safety officer's ~~for~~ judicial officer's~~]~~ death and the dwelling was acquired
 5 by the disabled public safety officer ~~for~~ judicial officer ~~within 10 years of the date]~~ AFTER
 6 the disabled public safety officer ~~for~~ judicial officer~~]~~ was adjudged to be permanently and
 7 totally disabled or by the surviving spouse or cohabitant [within 10 years of] AFTER the
 8 fallen public safety officer's ~~for~~ judicial officer's~~]~~ death; OR

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

11 [(4)] (2) [if the] FOR A dwelling THAT was acquired after [the] A disabled
 12 public safety officer ~~for~~ judicial officer~~]~~, [the] A surviving spouse, or [the] A cohabitant
 13 qualified for a credit for a former dwelling under [item (1), (2), or (3)] PARAGRAPH (1) of
 14 this subsection, [to the extent of the previous credit] THE CREDIT ~~SHALL~~ MAY BE
 15 GRANTED FOR THE NEWLY ACQUIRED DWELLING IN AN AMOUNT THAT REDUCES THE
 16 PROPERTY TAXES OWED ON THE NEWLY ACQUIRED DWELLING BY THE SAME
 17 PROPORTION AS THE CREDIT REDUCED THE PROPERTY TAXES ON THE FORMER
 18 DWELLING.

19 (3) FOR A CREDIT GRANTED IN ACCORDANCE WITH PARAGRAPH (1)
 20 OR (2) OF THIS SUBSECTION, IF THE AMOUNT OF PROPERTY TAX IMPOSED ON THE
 21 DWELLING INCREASES DURING A TAXABLE YEAR OCCURRING AFTER THE CREDIT IS
 22 INITIALLY GRANTED, THE CREDIT FOR THAT TAXABLE YEAR MAY BE GRANTED IN AN
 23 AMOUNT THAT REDUCES THE PROPERTY TAXES OWED ON THE DWELLING BY THE
 24 SAME PROPORTION AS THE INITIAL CREDIT REDUCED THE PROPERTY TAXES ON THE
 25 DWELLING.

26 (c) A county or municipal corporation:

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

28 (i)~~]~~ public safety officer; and

29 ~~(ii) judicial officer; and]~~

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

31 (i) NOTWITHSTANDING SUBSECTION (A)(5)(III) OF THIS
 32 SECTION, LIMIT ELIGIBILITY FOR THE CREDIT ALLOWED UNDER THIS SECTION TO
 33 INDIVIDUALS DESCRIBED UNDER SUBSECTION (A)(5)(I) AND (II) OF THIS SECTION;

1 (II) ESTABLISH the amount and duration of a property tax credit
2 allowed under this section;

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

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

8 ~~9-210.1.~~

9 (A) (1) ~~IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS~~
10 ~~INDICATED.~~

11 (2) ~~“COHABITANT” MEANS AN INDIVIDUAL WHO FOR A PERIOD OF AT~~
12 ~~LEAST 180 DAYS IN THE YEAR BEFORE THE DEATH OF A FALLEN JUDICIAL OFFICER;~~

13 (I) ~~HAD A RELATIONSHIP OF MUTUAL INTERDEPENDENCE~~
14 ~~WITH THE FALLEN JUDICIAL OFFICER; AND~~

15 (II) ~~RESIDED WITH THE FALLEN JUDICIAL OFFICER IN THE~~
16 ~~DWELLING.~~

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

18 (I) ~~HAS BEEN FOUND TO BE PERMANENTLY AND TOTALLY~~
19 ~~DISABLED BY AN ADMINISTRATIVE BODY OR COURT OF COMPETENT JURISDICTION~~
20 ~~AUTHORIZED TO MAKE SUCH A DETERMINATION; AND~~

21 (II) ~~BECAME DISABLED:~~

22 1. ~~AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT~~
23 ~~AS A JUDICIAL OFFICER; OR~~

24 2. ~~WHILE IN ACTIVE SERVICE AS A JUDICIAL OFFICER,~~
25 ~~UNLESS THE DISABILITY WAS THE RESULT OF THE INDIVIDUAL’S OWN WILLFUL~~
26 ~~MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.~~

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

28 1. ~~IS THE LEGAL RESIDENCE OF A DISABLED JUDICIAL~~
29 ~~OFFICER, A SURVIVING SPOUSE, OR A COHABITANT; AND~~

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

~~(H) "DWELLING" INCLUDES THE LOT OR CURTLAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.~~

~~(5) "FALLEN JUDICIAL OFFICER" MEANS AN INDIVIDUAL WHO DIES:~~

~~(I) AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A 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:~~

~~(i) THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT ALLOWED UNDER THIS SECTION;~~

~~(ii) ANY ADDITIONAL LIMITATION TO THE NUMBER OF YEARS THE DWELLING WAS 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.~~

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

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.