

# SENATE BILL 328

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SB 330/25 – B&T

6lr1820

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By: Senator Folden

Introduced and read first time: January 23, 2026

Assigned to: Budget and Taxation

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## 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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2019 Replacement Volume and 2025 Supplement)

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

3 That the Laws of Maryland read as follows:

4 **Article – Tax – Property**

5 9–210.

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

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

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

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

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

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

18 (ii) became disabled:

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

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

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

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

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

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

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

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

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

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

18       (b)    (1)   The Mayor and City Council of Baltimore City or the governing body of  
19 a county or municipal corporation may grant, by law, a property tax credit under this  
20 section against the county or municipal corporation property tax imposed on a dwelling  
21 that is owned by a disabled public safety officer [or judicial officer], a surviving spouse, or  
22 a cohabitant:

23                   [(1)] (I) if the dwelling was owned by the disabled public safety officer [or  
24 judicial officer] at the time the public safety officer [or judicial officer] was adjudged to be  
25 permanently and totally disabled or by the fallen public safety officer [or judicial officer] at  
26 the time of the fallen public safety officer's [or judicial officer's] death:

27                   [(2)] (II) if the disabled public safety officer [or judicial officer] was  
28 domiciled in the State as of, or any time within the 5 years before, the date the disabled  
29 public safety officer [or judicial officer] was adjudged to be permanently and totally  
30 disabled or the fallen public safety officer [or judicial officer], the surviving spouse, or the  
31 cohabitant was domiciled in the State as of, or any time within the 5 years before, the date  
32 of the fallen public safety officer's [or judicial officer's] death and the dwelling was acquired  
33 by the disabled public safety officer [or judicial officer within 10 years of the date] AFTER  
34 the disabled public safety officer [or judicial officer] was adjudged to be permanently and  
35 totally disabled or by the surviving spouse or cohabitant [within 10 years of] AFTER the  
36 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.

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:

19 (4) (I) "DWELLING" MEANS REAL PROPERTY THAT:

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

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

6 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
7 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,  
8 A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR  
9 MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON A DWELLING THAT IS  
10 OWNED BY A DISABLED JUDICIAL OFFICER, A SURVIVING SPOUSE, OR A  
11 COHABITANT:

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

32 (C) A COUNTY OR MUNICIPAL CORPORATION:

**(1) SHALL DEFINE, BY LAW, WHO IS A JUDICIAL OFFICER; AND**

34 (2) MAY PROVIDE, BY LAW, FOR:

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.