

JACK BAILEY
Legislative District 29
Calvert and St. Mary's Counties

Judicial Proceedings Committee

Co-Chair
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January 14, 2021

Senate Bill 277 – Property Tax Credit – Public Safety Officer – Definition and Limitation on Credit Amount

Dear Chairman Guzzone and Members of the Committee:

I am writing to introduce Senate Bill 277 - Property Tax Credit – Public Safety Officer – Definition and Limitation on Credit Amount, which would give local governments the authority to determine which public safety officers are eligible for local property tax credits in their jurisdiction.

In the 2019 Legislative Session, I introduced a bill that expanded eligibility for this property tax credit to volunteer emergency medical technicians. Following passage of that bill, I heard from other law enforcement officers who are employed by the State and are not currently included in the list of public safety officers eligible for this credit.

Under current law, counties and municipalities can give a property tax credit to a firefighter, emergency medical technician, correctional officer, police officer, or deputy sheriff employed full time by a public safety agency in the county or municipality where the individual resides. This existing property tax credit authority is also available for volunteer firefighters and volunteer emergency medical technicians for a public safety agency in the county or municipality where the individual resides. Senate Bill 277 repeals this existing definition of “public safety officer” and instead allows counties and municipalities to expand this eligibility to whoever they define by law to be “public safety officers.”

Senate Bill 277 also repeals an existing \$2,500 limit on the amount of the property tax credit that may be provided by local jurisdictions. This property tax credit is granted at the discretion of the county or municipal government. There is no state fiscal impact, and the impact on local governments is limited to those who choose to implement this credit.

This bill is identical to Senate Bill 303 as amended by this Committee last session, which passed the Senate 45-0. I would like to thank Chairman Guzzone for his support of this bill and this Committee for your work on amending this bill last year. I respectfully request a favorable report on Senate Bill 277. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Bailey', written over a light blue horizontal line.

Senator Jack Bailey
District 29
Calvert and St. Mary's Counties