

**Testimony HB285 - Disabled Law Enforcement (2).pdf**

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Position: FAV



THE MARYLAND HOUSE OF DELEGATES  
ANNAPOLIS, MARYLAND 21401

**Before the Budget and Tax**

**In Support of HB285**

**Property Tax Credit - Disabled Law Enforcement Officers and Rescue Workers - Federal  
Police and Criminal Investigators  
March 23, 2022, pm**

Chair Guzzone, Vice-Chair Rosapepe, and members of the Budget and Tax Committee, for the record - I am Delegate Dana Jones.

I come before you today to testify on simple, enabling legislation to expand an already existing tax credit to disabled federal officers.

Many counties in Maryland offer disabled state law enforcement officers and rescue workers a property tax credit. A majority of these individuals live on fixed incomes due to their injuries, and this tax credit provides financial relief to them and their families. Currently, this benefit is only available to state agents. HB285 would expand the benefit to disabled federal agents who were living in Maryland during their declaration as disabled, or anytime within five years prior.

This bill includes federal job series: 0083 Federal Police Officers or detectives for federal government agencies (Focuses on Crime investigations, plain-clothed investigators) and 1811 Criminal Investigators for federal government agencies (focuses on crime prevention and security supervision of law enforcement work). Which includes Federal Officers from: the US Capitol Police, National Institute of Health, Department of Defense, Dept of Veterans Affairs, Federal Bureau of Investigation, U.S. Postal Service, U.S. Mint, Alcohol Tobacco and Firearms (ATF), the Supreme Court Police, the Pentagon Police, Central Intelligence Agency to name just a few.

Last year, we watched in horror as insurrectionists stormed the capital. The only thing that stopped these violent actors from reaching our elected officials and their staff was the heroic actions taken by our Capitol Police Officers and Metropolitan Police. Over 80 capitol police officers were injured during the riot, and over 150 officers in total from several local agencies became injured as a result of the attack. Unfortunately, under the current law, counties would not be allowed to extend this benefit to these brave men and women who fought to preserve our democracy that dark day.

I believe extending this property tax credit to disabled federal agents shows how we value these Federal Officers from Maryland, their families and their dedication to our country.

It shows our intent on retaining these brave men and women in Maryland as neighbors, community members and heroes.

I respectfully urge a favorable report on this enabling legislation.

Delegate Dana Jones



**HB0285-BT\_MACo\_SWA.pdf**

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Position: FWA



## House Bill 285

*Property Tax Credit - Disabled Law Enforcement Officers and Rescue Workers -  
Federal Police and Criminal Investigators*

MACo Position: **SUPPORT**

To: Budget and Taxation Committee

**WITH AMENDMENTS**

Date: March 23, 2022

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS** HB 285 **WITH AMENDMENTS**. This bill would expand eligibility for a local option property tax credit for a disabled law enforcement officer or rescue worker. **MACo requests amendments to clarify that any expansion of an existing credit is subject to the discretion of the local governing body.**

MACo generally supports legislation that provides broad authority to enact tax incentives for revitalization and tax relief purposes, and welcomes the opportunity to work with state policymakers to develop flexible and optional tools to implement comprehensive or targeted tax incentives.

Current law enables local governments to grant a property tax credit for an eligible disabled law enforcement officer or rescue worker, surviving spouse, or a cohabitant. Additionally, local governments may provide, by law, for the amount and duration of the credit and, if necessary, additional eligibility criteria.

HB 285 would expand eligibility for the credit by including specified federal police officers, detectives, and criminal investigators and alter the timeframe for which an eligible individual must be domiciled in the state to qualify for the credit.

Several counties currently grant a property tax credit for disabled law enforcement officers or rescue workers. Expanding the credit may affect local programs, resulting in a more considerable fiscal loss than counties anticipated when originally enacting the credits. An amendment would alleviate this concern by clarifying that any expansion of an existing credit is subject to the discretion of the local governing body.

Accordingly, MACo urges the Committee to issue a **FAVORABLE WITH AMENDMENTS** report on HB 285.