



House Bill 285

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

MACo Position: **SUPPORT**

To: Ways and Means Committee

WITH AMENDMENTS

Date: February 1, 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.