

SB 751 - Tax Credit - Disabled or Fallen Law Enfor

Uploaded by: Christa McGee

Position: FAV



Senate Bill 751 – Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations

Position: Support

Maryland REALTORS® supports SB 751, which allows for tax credits provided by counties and municipalities to the surviving spouse or cohabitant of a fallen law enforcement officers or rescue workers be expanded to also include those who are permanently disabled, regardless of the cause of death. Additionally, SB 751 would allow for the surviving spouse or cohabitant of the disabled officer or rescue worker to apply the same credit amount awarded for their prior residence, towards the assessments associated with a purchasing a new residence.

REALTORS® support providing tax credits that assist the surviving spouses and cohabitants of fallen or disabled law enforcement officers and rescue workers with maintaining a residence within the community that their deceased spouse had once served and protected. Expanding the definition of this tax credit to provide financial relief to the surviving spouses and cohabitants of a deceased officer or rescue worker who was disabled in the line of duty, regardless of the ultimate cause of death, would incentivize these individuals from relocating to another state.

Recently, Maryland REALTORS® conducted a State of Housing 2023 poll among registered voters. Results from this survey found that three-quarters of Maryland voters feel that the costs to purchase a home in Maryland is too high and 62% of those employed full time are still unable to make enough to afford a home. Additionally, almost 30% of registered voters would consider relocating to another state due to the high housing costs in Maryland.

Knowing that those closest to them will be able to receive a financial incentive in the event of their death that will allow them to either maintain the same residence or move to another Maryland residence would offer disabled law enforcement officers and rescue workers much needed peace of mind and incentivize them to remain in Maryland.

REALTORS® respectfully ask for your support of Senate Bill 751.

For more information, contact lisa.may@mdrealtor.org or christa.mcgee@mdrealtor.org

SB751 testimony.pdf

Uploaded by: Robert Phillips

Position: FAV

MARYLAND STATE FIREMEN'S ASSOCIATION

REPRESENTING THE VOLUNTEER FIRE, RESCUE, AND EMS PERSONNEL OF MARYLAND.



Robert P. Phillips

Chair

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SB751: Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations

My name is Robert Phillips and I am the Legislative Committee Chair for the Maryland State Firefighters Association (MSFA)

I wish to present testimony of favorable for **Senate Bill 751: Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations**

This bill allows for a property tax credit to be awarded by the local or municipal government to a disabled or fallen law enforcement officer or rescue worker or their surviving spouse or cohabitant. The property tax credit can be awarded on a present dwelling or one purchased after the injury or death of the law enforcement officer or rescue worker. This bill will provide another reason for an employee to remain employed as a law enforcement officer or rescue worker knowing their family will be taken care of should a tragic event happen.

I thank the committee for their time and attention to this important bill and ask that you vote favorable on Senate Bill 751.

I will be glad to answer any questions, as my contact information is listed above and welcome any further inquiries you might have.

SB0751-BT_MACo_LOI.pdf

Uploaded by: Kevin Kinnally

Position: INFO



Senate Bill 751

Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations

MACo Position:

To: Budget and Taxation Committee

LETTER OF INFORMATION

Date: March 8, 2023

From: Kevin Kinnally

The Maryland Association of Counties (MACo) takes no position on SB 751, but raises the following issues for the Committee’s consideration on the tax policy matters raised by this bill.

MACo contends that any state legislation to expand eligibility for existing local-option tax credits, like this bill, should be subject to the discretion of the local governing body. As introduced, SB 751 makes several substantive changes to an existing credit program that many local jurisdictions have already adopted. Without clarifying language that this expansion is itself subject to a local option, expanding the breadth of an existing credit may result in a more considerable fiscal loss than counties anticipated when originally enacting the credit.

In general, MACo stands for local self-determination. Counties, led by their elected leaders who are directly accountable within the community, are in the best position to make decisions on local affairs – ranging from land use to budget priorities.

Local-option property tax credits allow each county that chooses to enact a credit to tailor it to their specific community needs. Additionally, they give each jurisdiction broad discretion to determine how much revenue it is willing to forego to provide the desirable benefits enabled by an optional credit.

Counties welcome the opportunity to work with state policymakers to develop flexible and optional tools to implement comprehensive or targeted tax incentives, and urge the Committee to grant counties proper flexibility to determine whether expanding an existing local-option property tax credit is in their best interest.