

# SENATE BILL 552

Q2

EMERGENCY BILL  
ENROLLED BILL

(6lr3123)

— Budget and Taxation / Ways and Means —

Introduced by ~~Senators Pugh, Conway, Ferguson, McFadden, and Nathan Pulliam~~  
Nathan Pulliam, and Gladden

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this  
\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 ~~Baltimore City~~ **Property Tax Credit – Disabled or Fallen Law Enforcement**  
3 **Officers and Rescue Workers and Public Safety Officers**

4 FOR the purpose of authorizing a certain property tax credit for certain residential real  
5 property in Harford County owned by certain surviving spouses or certain  
6 cohabitants; authorizing the Mayor and City Council of Baltimore City to grant, by  
7 law, a certain property tax credit against the county property tax imposed on a  
8 certain dwelling in Baltimore City that is owned by a certain public safety officer  
9 under certain circumstances; providing that the credit may not exceed a certain  
10 amount ~~and may not be granted to more than one public safety officer~~ per dwelling;  
11 prohibiting a certain recipient of the property tax credit from receiving certain other  
12 property tax credits; authorizing the receipt of certain additional property tax credits  
13 subject to a certain limitation; authorizing the Mayor and City Council of Baltimore  
14 City to provide, by law, for certain matters relating to the tax credit; defining certain

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**EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

*Italics indicate opposite chamber / conference committee amendments.*



1 terms; providing for the application of *certain provisions of* this Act; ~~and generally~~  
 2 ~~relating to a property tax credit for certain public safety officers in Baltimore City~~  
 3 *making this Act an emergency measure; and generally relating to a property tax credit*  
 4 *for certain residential property in the State.*

5 BY repealing and reenacting, with amendments,

6 Article – Tax – Property

7 Section 9-210

8 Annotated Code of Maryland

9 (2012 Replacement Volume and 2015 Supplement)

10 BY adding to

11 Article – Tax – Property

12 Section 9-304(i)

13 Annotated Code of Maryland

14 (2012 Replacement Volume and 2015 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
 16 That the Laws of Maryland read as follows:

17 Article – Tax – Property

18 9-210.

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

20 (2) “COHABITANT” MEANS AN INDIVIDUAL WHO FOR A PERIOD OF AT  
 21 LEAST 180 DAYS IN THE YEAR BEFORE THE DEATH OF A FALLEN LAW ENFORCEMENT  
 22 OFFICER OR RESCUE WORKER:

23 (I) HAD A RELATIONSHIP OF MUTUAL INTERDEPENDENCE WITH  
 24 THE FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER; AND

25 (II) RESIDED WITH THE FALLEN LAW ENFORCEMENT OFFICER  
 26 OR RESCUE WORKER IN THE DWELLING.

27 (3) “Disabled law enforcement officer or rescue worker” means an  
 28 individual who:

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

32 (ii) became disabled:

1 1. as a result of or in the course of employment as a law  
2 enforcement officer or a correctional officer; or

3 2. while in the active service of a fire, rescue, or emergency  
4 medical service, unless the disability was the result of the individual's own willful  
5 misconduct or abuse of alcohol or drugs.

6 ~~[(3)]~~ **(4)** (i) "Dwelling" means real property that:

7 1. is the legal residence of a disabled law enforcement officer  
8 or rescue worker, [or] a surviving spouse, OR A COHABITANT; and

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

10 (ii) "Dwelling" includes the lot or curtilage and structures necessary  
11 to use the real property as a residence.

12 ~~[(4)]~~ **(5)** "Fallen law enforcement officer or rescue worker" means an  
13 individual who dies:

14 (i) as a result of or in the course of employment as a law enforcement  
15 officer or a correctional officer; or

16 (ii) while in the active service of a fire, rescue, or emergency medical  
17 service, unless the death was the result of the individual's own willful misconduct or abuse  
18 of alcohol or drugs.

19 ~~[(5)]~~ **(6)** "Surviving spouse" means a surviving spouse, who has not  
20 remarried, of a fallen law enforcement officer or rescue worker.

21 (b) The Mayor and City Council of Baltimore City or the governing body of a county  
22 or municipal corporation may grant, by law, a property tax credit under this section against  
23 the county or municipal corporation property tax imposed on a dwelling that is owned by a  
24 disabled law enforcement officer or rescue worker, [or] a surviving spouse of a fallen law  
25 enforcement officer or rescue worker, OR A COHABITANT:

26 (1) if the dwelling was owned by the disabled law enforcement officer or  
27 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be  
28 permanently and totally disabled or by the fallen law enforcement officer or rescue worker  
29 at the time of the fallen law enforcement officer's or rescue worker's death;

30 (2) **(I)** if the disabled law enforcement officer or rescue worker was  
31 domiciled in the State as of the date the disabled law enforcement officer or rescue worker  
32 was adjudged to be permanently and totally disabled or the fallen law enforcement officer  
33 or rescue worker, or the surviving spouse was domiciled in the State as of the date of the  
34 fallen law enforcement officer's or rescue worker's death and the dwelling was acquired by

1 the disabled law enforcement officer or rescue worker within 2 years of the date the disabled  
 2 law enforcement officer or rescue worker was adjudged to be permanently and totally  
 3 disabled or by the surviving spouse within 2 years of the fallen law enforcement officer's or  
 4 rescue worker's death; or

5 **(II) IN HARFORD COUNTY, IF THE DISABLED LAW**  
 6 **ENFORCEMENT OFFICER OR RESCUE WORKER WAS DOMICILED IN THE STATE AS OF**  
 7 **THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS**  
 8 **ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR THE FALLEN LAW**  
 9 **ENFORCEMENT OFFICER OR RESCUE WORKER, THE SURVIVING SPOUSE, OR**  
 10 **COHABITANT WAS DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN LAW**  
 11 **ENFORCEMENT OFFICER'S OR RESCUE WORKER'S DEATH AND THE DWELLING WAS**  
 12 **ACQUIRED BY THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER**  
 13 **WITHIN 2 YEARS OF THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR**  
 14 **RESCUE WORKER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR**  
 15 **BY THE SURVIVING SPOUSE OR COHABITANT WITHIN 2 YEARS OF THE FALLEN LAW**  
 16 **ENFORCEMENT OFFICER'S OR RESCUE WORKER'S DEATH;**

17 **(3) IN HARFORD COUNTY, IF THE DWELLING WAS OWNED BY THE**  
 18 **SURVIVING SPOUSE OR COHABITANT AT THE TIME OF THE FALLEN LAW**  
 19 **ENFORCEMENT OFFICER'S OR RESCUE WORKER'S DEATH; OR**

20 **(4) if the dwelling was acquired after the disabled law enforcement officer**  
 21 **or rescue worker, [or] the surviving spouse, OR THE COHABITANT qualified for a credit for**  
 22 **a former dwelling under item [(1) or (2)] (1), (2), OR (3) of this subsection, to the extent of**  
 23 **the previous credit.**

24 (c) A county or municipal corporation may provide, by law, for:

25 (1) the amount and duration of a property tax credit allowed under this  
 26 section; and

27 (2) any other provision necessary to carry out the provisions of this section.

28 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read  
 29 as follows:

### 30 Article – Tax – Property

31 9–304.

32 **(I) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**  
 33 **MEANINGS INDICATED.**

1 (II) "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THIS  
2 TITLE.

3 (III) "PUBLIC SAFETY OFFICER" MEANS A FIREFIGHTER, AN  
4 EMERGENCY MEDICAL TECHNICIAN, OR A LAW ENFORCEMENT OFFICER WHO IS A  
5 SWORN MEMBER OF AND EMPLOYED FULL TIME BY:

- 6 1. THE BALTIMORE CITY FIRE DEPARTMENT;
- 7 2. THE BALTIMORE CITY POLICE DEPARTMENT; OR
- 8 3. THE BALTIMORE CITY SHERIFF'S OFFICE.

9 (2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY  
10 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE  
11 COUNTY PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN BALTIMORE CITY  
12 THAT IS OWNED BY A PUBLIC SAFETY OFFICER IF THE PUBLIC SAFETY OFFICER IS  
13 OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9-105 OF THIS TITLE.

14 (3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION:

15 (I) MAY NOT EXCEED \$2,500 PER DWELLING; AND

16 (II) ~~MAY NOT BE GRANTED TO MORE THAN ONE PUBLIC SAFETY~~  
17 ~~OFFICER PER DWELLING~~ MAY NOT EXCEED THE AMOUNT OF PROPERTY TAX  
18 IMPOSED ON THE DWELLING.

19 (4) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS  
20 PARAGRAPH, IN ANY TAXABLE YEAR IN WHICH A PUBLIC SAFETY OFFICER RECEIVES  
21 A CREDIT UNDER THIS SUBSECTION, THE PUBLIC SAFETY OFFICER MAY NOT  
22 RECEIVE ANY OTHER PROPERTY TAX CREDIT PROVIDED BY BALTIMORE CITY.

23 (II) IN ADDITION TO THE CREDIT UNDER THIS SUBSECTION, A  
24 PUBLIC SAFETY OFFICER MAY RECEIVE:

- 25 1. THE LOCAL PORTION OF THE CREDIT AUTHORIZED  
26 UNDER § 9-105 OF THIS TITLE; AND
- 27 2. THE CREDIT AUTHORIZED UNDER § 9-221 OF THIS  
28 TITLE.

29 ~~(III) THE TOTAL AMOUNT OF CREDITS GRANTED FOR A~~  
30 ~~DWELLING UNDER THIS PARAGRAPH MAY NOT EXCEED THE AMOUNT OF PROPERTY~~  
31 ~~TAX IMPOSED ON THE DWELLING.~~

1 (5) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY  
2 ESTABLISH, BY LAW:

3 (I) SUBJECT TO PARAGRAPH ~~(3)(1)~~ (3) OF THIS SUBSECTION,  
4 THE AMOUNT AND APPLICATION OF THE CREDIT UNDER THIS SUBSECTION;

5 (II) THE DURATION OF THE CREDIT;

6 (III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR PUBLIC  
7 SAFETY OFFICERS TO QUALIFY FOR THE CREDIT;

8 (IV) REGULATIONS AND PROCEDURES FOR THE APPLICATION  
9 AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT UNDER THIS  
10 SUBSECTION; AND

11 (V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS  
12 SUBSECTION.

13 SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That *Section 2 of this Act shall*  
14 ~~take effect June 1, 2016, and~~ shall be applicable to all taxable years beginning after June  
15 30, 2017.

16 *SECTION 4. AND BE IT FURTHER ENACTED, That this Act is an emergency*  
17 *measure, is necessary for the immediate preservation of the public health or safety, has been*  
18 *passed by a yea and nay vote supported by three-fifths of all the members elected to each of*  
19 *the two Houses of the General Assembly, and shall take effect from the date it is enacted.*

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.