

HOUSE BILL 231

Q2

(71r2062)

ENROLLED BILL

— Ways and Means/Budget and Taxation —

Introduced by **Delegates Impallaria and Jackson**

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.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Disabled or Fallen Law Enforcement Officers and Rescue**
3 **Workers – ~~Alteration~~ Alterations**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
5 governing body of a county or of a municipal corporation to grant a certain property
6 tax credit for certain residential real property owned by certain surviving spouses or
7 certain cohabitants of certain fallen law enforcement officers and rescue workers;
8 increasing the number of years within which a disabled law enforcement officer or
9 rescue worker or the surviving spouse or certain cohabitants of a fallen law
10 enforcement officer or rescue worker must have acquired certain residential property
11 in order to qualify for a certain property tax credit against the county or municipal
12 corporation property tax imposed on the property; making conforming changes;
13 providing for the application of this Act; and generally relating to a property tax
14 credit for certain residential ~~real property owned by certain disabled law~~

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.



~~enforcement officers and rescue workers or the surviving spouses or cohabitants of certain fallen law enforcement officers and rescue workers~~ *property in the State.*

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9–210
Annotated Code of Maryland
(2012 Replacement Volume and 2016 Supplement)

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

Article – Tax – Property

9–210.

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

(2) “Cohabitant” means an individual who for a period of at least 180 days in the year before the death of a fallen law enforcement officer or rescue worker:

(i) had a relationship of mutual interdependence with the fallen law enforcement officer or rescue worker; and

(ii) resided with the fallen law enforcement officer or rescue worker in the dwelling.

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

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

(ii) became disabled:

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

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

(4) (i) “Dwelling” means real property that:

1. is the legal residence of a disabled law enforcement officer or rescue worker, a surviving spouse, or a cohabitant; and

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

2 (ii) “Dwelling” includes the lot or curtilage and structures necessary
3 to use the real property as a residence.

4 (5) “Fallen law enforcement officer or rescue worker” means an individual
5 who dies:

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

8 (ii) while in the active service of a fire, rescue, or emergency medical
9 service, unless the death was the result of the individual’s own willful misconduct or abuse
10 of alcohol or drugs.

11 (6) “Surviving spouse” means a surviving spouse, who has not remarried,
12 of a fallen law enforcement officer or rescue worker.

13 (b) The Mayor and City Council of Baltimore City or the governing body of a
14 county or municipal corporation may grant, by law, a property tax credit under this section
15 against the county or municipal corporation property tax imposed on a dwelling that is
16 owned by a disabled law enforcement officer or rescue worker, a surviving spouse of a fallen
17 law enforcement officer or rescue worker, or a cohabitant:

18 (1) if the dwelling was owned by the disabled law enforcement officer or
19 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be
20 permanently and totally disabled or by the fallen law enforcement officer or rescue worker
21 at the time of the fallen law enforcement officer’s or rescue worker’s death;

22 (2) [(i)] if the disabled law enforcement officer or rescue worker was
23 domiciled in the State as of the date the disabled law enforcement officer or rescue worker
24 was adjudged to be permanently and totally disabled or the fallen law enforcement officer
25 or rescue worker, [or] the surviving spouse, **OR THE COHABITANT** was domiciled in the
26 State as of the date of the fallen law enforcement officer’s or rescue worker’s death and the
27 dwelling was acquired by the disabled law enforcement officer or rescue worker within ~~2~~
28 **10** years of the date the disabled law enforcement officer or rescue worker was adjudged to
29 be permanently and totally disabled or by the surviving spouse **OR COHABITANT** within ~~2~~
30 **10** years of the fallen law enforcement officer’s or rescue worker’s death; [or

31 (ii) in Harford County, if the disabled law enforcement officer or
32 rescue worker was domiciled in the State as of the date the disabled law enforcement officer
33 or rescue worker was adjudged to be permanently and totally disabled or the fallen law
34 enforcement officer or rescue worker, the surviving spouse, or cohabitant was domiciled in
35 the State as of the date of the fallen law enforcement officer’s or rescue worker’s death and
36 the dwelling was acquired by the disabled law enforcement officer or rescue worker within

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

4 (3) [in Harford County,] if the dwelling was owned by the surviving spouse
 5 or cohabitant at the time of the fallen law enforcement officer's or rescue worker's death;
 6 or

7 (4) if the dwelling was acquired after the disabled law enforcement officer
 8 or rescue worker, the surviving spouse, or the cohabitant qualified for a credit for a former
 9 dwelling under item (1), (2), or (3) of this subsection, to the extent of the previous credit.

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

11 (1) the amount and duration of a property tax credit allowed under this
 12 section; ~~and~~

13 (2) ANY ADDITIONAL LIMITATION TO THE NUMBER OF YEARS THE
 14 DWELLING WAS ACQUIRED WITHIN THE DATE OF BEING ADJUDGED TO BE DISABLED
 15 OR OF DEATH; AND

16 (3) any other provision necessary to carry out the provisions of this section.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
 18 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.