

# HOUSE BILL 750

Q2  
HB 1626/16 – HRU

7lr0540

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By: **Delegates Long, Bromwell, Cluster, and Miele**  
Introduced and read first time: February 2, 2017  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Fallen or Disabled Law Enforcement**  
3 **Officers and Rescue Workers – Acquisition of Dwelling**

4 FOR the purpose of altering eligibility for a certain property tax credit against the county  
5 or municipal corporation property tax imposed on certain residential property in  
6 Baltimore County to include certain residential property owned or acquired by a  
7 certain cohabitant of a certain fallen law enforcement officer or rescue worker under  
8 certain circumstances; altering the time period within which a disabled law  
9 enforcement officer or rescue worker, or the cohabitant or surviving spouse of a fallen  
10 law enforcement officer or rescue worker, shall have acquired certain residential  
11 property in Baltimore County in order to qualify for the credit; providing for the  
12 application of this Act; and generally relating to a property tax credit for certain  
13 residential property owned by certain disabled law enforcement officers or rescue  
14 workers or the cohabitants or surviving spouses of certain fallen law enforcement  
15 officers or rescue workers.

16 BY repealing and reenacting, with amendments,  
17 Article – Tax – Property  
18 Section 9–210  
19 Annotated Code of Maryland  
20 (2012 Replacement Volume and 2016 Supplement)

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

23 **Article – Tax – Property**

24 9–210.

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

12                   (ii) became disabled:

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

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

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

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

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

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

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

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

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

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

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

6 (1) if the dwelling was owned by the disabled law enforcement officer or  
7 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be  
8 permanently and totally disabled or by the fallen law enforcement officer or rescue worker  
9 at the time of the fallen law enforcement officer's or rescue worker's death;

10 (2) (i) **EXCEPT AS PROVIDED IN ITEM (II) OR (III) OF THIS ITEM**, if  
11 the disabled law enforcement officer or rescue worker was domiciled in the State as of the  
12 date the disabled law enforcement officer or rescue worker was adjudged to be permanently  
13 and totally disabled or the fallen law enforcement officer or rescue worker, or the surviving  
14 spouse was domiciled in the State as of the date of the fallen law enforcement officer's or  
15 rescue worker's death and the dwelling was acquired by the disabled law enforcement  
16 officer or rescue worker within 2 years of the date the disabled law enforcement officer or  
17 rescue worker was adjudged to be permanently and totally disabled or by the surviving  
18 spouse within 2 years of the fallen law enforcement officer's or rescue worker's death; [or]

19 (ii) **IN BALTIMORE COUNTY, IF THE DISABLED LAW**  
20 **ENFORCEMENT OFFICER OR RESCUE WORKER WAS DOMICILED IN THE STATE AS OF**  
21 **THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS**  
22 **ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR THE FALLEN LAW**  
23 **ENFORCEMENT OFFICER OR RESCUE WORKER, THE SURVIVING SPOUSE, OR**  
24 **COHABITANT WAS DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN LAW**  
25 **ENFORCEMENT OFFICER'S OR RESCUE WORKER'S DEATH AND THE DWELLING WAS**  
26 **ACQUIRED BY THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER**  
27 **AFTER THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER**  
28 **WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR BY THE**  
29 **COHABITANT OR SURVIVING SPOUSE AFTER THE FALLEN LAW ENFORCEMENT**  
30 **OFFICER'S OR RESCUE WORKER'S DEATH; OR**

31 (iii) 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  
37 2 years of the date the disabled law enforcement officer or rescue worker was adjudged to  
38 be permanently and totally disabled or by the surviving spouse or cohabitant within 2 years  
39 of the fallen law enforcement officer's or rescue worker's death;

**HOUSE BILL 750**

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

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

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

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

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

11           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
12 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.