

Chapter 228

(Senate Bill 394)

AN ACT concerning

Baltimore City – Property Tax Credit – School Public Safety Officers

FOR the purpose of authorizing the Mayor and City Council of Baltimore City to provide, by law, a certain property tax credit against the county property tax imposed on a certain dwelling in Baltimore City that is owned by a certain public safety officer under certain circumstances; providing for the application of this Act; and generally relating to a property tax credit in Baltimore City provided to public safety officers.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9–304(i)
Annotated Code of Maryland
(2012 Replacement Volume and 2017 Supplement)

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

Article – Tax – Property

9–304.

(i) (1) (i) In this subsection the following words have the meanings indicated.

(ii) “Dwelling” has the meaning stated in § 9–105 of this title.

(iii) “Public safety officer” means a firefighter, an emergency medical technician, or a law enforcement officer who is a sworn member of and employed full time by:

1. the Baltimore City Fire Department;
2. the Baltimore City Police Department; [or]
3. the Baltimore City Sheriff’s Office; **OR**
4. **THE BALTIMORE CITY PUBLIC SCHOOL SYSTEM.**

(2) The Mayor and City Council of Baltimore City may grant, by law, a property tax credit under this subsection against the county property tax imposed on a

dwelling located in Baltimore City that is owned by a public safety officer if the public safety officer is otherwise eligible for the credit authorized under § 9–105 of this title.

(3) In any taxable year, the credit under this subsection:

(i) may not exceed \$2,500 per dwelling; and

(ii) may not exceed the amount of property tax imposed on the dwelling.

(4) (i) Except as provided in subparagraph (ii) of this paragraph, in any taxable year in which a public safety officer receives a credit under this subsection, the public safety officer may not receive any other property tax credit provided by Baltimore City.

(ii) In addition to the credit under this subsection, a public safety officer may receive:

1. the local portion of the credit authorized under § 9–105 of this title; and

2. the credit authorized under § 9–221 of this title.

(5) The Mayor and City Council of Baltimore City may establish, by law:

(i) subject to paragraph (3) of this subsection, the amount and application of the credit under this subsection;

(ii) the duration of the credit;

(iii) additional eligibility requirements for public safety officers to qualify for the credit;

(iv) regulations and procedures for the application and uniform processing of requests for the credit under this subsection; and

(v) any other provisions necessary to carry out this subsection.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.

Approved by the Governor, April 24, 2018.