

HOUSE BILL 697

Q1, Q2

2lr2869
CF SB 434

By: **Delegates Munoz, Anderton, Arian, Bartlett, Chang, Chisholm, Ghrist, Griffith, Hornberger, Howard, D. Jones, Kipke, Mangione, McComas, McKay, Morgan, Novotny, Rogers, Saab, Shoemaker, Szeliga, and Thiam**

Introduced and read first time: January 31, 2022

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – Disabled or Fallen Law**
3 **Enforcement Officers and Rescue Workers, Surviving Spouses, and Cohabitants**

4 FOR the purpose of expanding eligibility for a certain property tax credit for certain
5 residential real property in Anne Arundel County owned by a certain disabled law
6 enforcement officer or rescue worker, surviving spouse, or cohabitant; and generally
7 relating to a property tax credit for residential real property owned by a disabled law
8 enforcement officer or rescue worker, surviving spouse, or cohabitant.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–210
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2021 Supplement)

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

16 **Article – Tax – Property**

17 9–210.

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

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 (3) "Disabled law enforcement officer or rescue worker" means an
4 individual who:

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

8 (ii) became disabled:

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

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

14 (4) (i) "Dwelling" means real property that:

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

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

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

20 (5) "Fallen law enforcement officer or rescue worker" means an individual
21 who dies:

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

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

27 (6) "Surviving spouse" means a surviving spouse, who has not remarried,
28 of a fallen law enforcement officer or rescue worker.

29 (b) The Mayor and City Council of Baltimore City or the governing body of a
30 county or municipal corporation may grant, by law, a property tax credit under this section
31 against the county or municipal corporation property tax imposed on a dwelling that is

1 owned by a disabled law enforcement officer or rescue worker, a surviving spouse of a fallen
2 law enforcement officer or rescue worker, or a cohabitant:

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

7 (2) if the disabled law enforcement officer or rescue worker was domiciled
8 in the State as of the date the disabled law enforcement officer or rescue worker was
9 adjudged to be permanently and totally disabled or the fallen law enforcement officer or
10 rescue worker, the surviving spouse, or the cohabitant was domiciled in the State as of the
11 date of the fallen law enforcement officer's or rescue worker's death and the dwelling was
12 acquired by the disabled law enforcement officer or rescue worker within 10 years of the
13 date the disabled law enforcement officer or rescue worker was adjudged to be permanently
14 and totally disabled or by the surviving spouse or cohabitant within 10 years of the fallen
15 law enforcement officer's or rescue worker's death;

16 (3) if the dwelling was owned by the surviving spouse or cohabitant at the
17 time of the fallen law enforcement officer's or rescue worker's death; or

18 (4) (I) if the dwelling was acquired after the disabled law enforcement
19 officer or rescue worker, the surviving spouse, or the cohabitant qualified for a credit for a
20 former dwelling under item (1), (2), or (3) of this subsection, to the extent of the previous
21 credit; OR

22 (II) IN ANNE ARUNDEL COUNTY, IF THE DWELLING WAS
23 ACQUIRED AFTER THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE
24 WORKER, THE SURVIVING SPOUSE, OR THE COHABITANT QUALIFIED FOR A CREDIT
25 FOR A FORMER DWELLING ANYWHERE IN THE STATE UNDER ITEM (1), (2), OR (3) OF
26 THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.

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

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

30 (2) any additional limitation to the number of years the dwelling was
31 acquired within the date of an adjudication of disability or death; and

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

33 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
34 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.