

HOUSE BILL 1416

Q2

2lr3042
CF 2lr3043

By: **Charles County Delegation**

Introduced and read first time: February 17, 2022

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Charles County – Property Tax – Credit for Volunteer Emergency Responders**

3 FOR the purpose of authorizing the governing body of Charles County to grant, by law, a
4 tax credit against the property tax imposed on the owner-occupied residence of
5 certain emergency responders and their surviving spouses; and generally relating to
6 a property tax credit in Charles County for emergency responders and their
7 surviving spouses.

8 BY adding to

9 Article – Tax – Property

10 Section 9–310(l)

11 Annotated Code of Maryland

12 (2019 Replacement Volume and 2021 Supplement)

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

15 **Article – Tax – Property**

16 9–310.

17 **(L) (1) IN THIS SUBSECTION, “EMERGENCY RESPONDER” MEANS AN**
18 **INDIVIDUAL WHO IS AN ACTIVE OR RETIRED VOLUNTEER MEMBER OF A FIRE,**
19 **RESCUE, OR EMERGENCY MEDICAL SERVICES COMPANY IN CHARLES COUNTY.**

20 **(2) THE GOVERNING BODY OF CHARLES COUNTY MAY GRANT, BY**
21 **LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON**
22 **REAL PROPERTY THAT IS OWNED AND OCCUPIED AS THE PRINCIPAL RESIDENCE OF:**

23 **(I) AN EMERGENCY RESPONDER; OR**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(II) AN UNMARRIED SURVIVING SPOUSE OF A DECEASED**
2 **EMERGENCY RESPONDER.**

3 **(3) THE GOVERNING BODY OF CHARLES COUNTY MAY PROVIDE, BY**
4 **LAW, FOR:**

5 **(I) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER**
6 **THIS SUBSECTION;**

7 **(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE CREDIT; AND**

8 **(III) ANY OTHER PROVISION NECESSARY TO IMPLEMENT THE**
9 **CREDIT.**

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
11 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.