

SENATE BILL 364

Q1

3lr2344
CF 3lr2125

By: **Senators Elfreth, Beidle, and Gile**

Introduced and read first time: January 30, 2023

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Dwellings of Public Safety Officers – Retired Personnel**

3 FOR the purpose of altering the definition of “public safety officer” to include certain retired
4 personnel for purposes of a certain credit against the county or municipal corporation
5 property tax imposed on a certain dwelling that is owned by a certain public safety
6 officer; and generally relating to a property tax credit for public safety officers.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 9–260

10 Annotated Code of Maryland

11 (2019 Replacement Volume and 2022 Supplement)

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

14 **Article – Tax – Property**

15 9–260.

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

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

18 (3) “Public safety officer” means:

19 (i) a firefighter, an emergency medical technician, a correctional
20 officer, a police officer, or a deputy sheriff employed full time by **OR RETIRED FROM** a
21 public safety agency in the county or municipal corporation where the individual resides;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) a volunteer firefighter or a volunteer emergency medical
2 technician for a public safety agency in the county or municipal corporation where the
3 individual resides;

4 (iii) a park police officer employed full time by the
5 Maryland–National Capital Park and Planning Commission who resides in Montgomery
6 County or Prince George’s County; or

7 (iv) a police officer employed full time by the Washington Suburban
8 Sanitary Commission who resides in Montgomery County or Prince George’s County.

9 (b) The governing body of a county or municipal corporation may grant, by law, a
10 property tax credit under this section against the county or municipal corporation property
11 tax imposed on a dwelling located in the county or municipal corporation that is owned by
12 a public safety officer if the public safety officer is otherwise eligible for the credit
13 authorized under § 9–105 of this title.

14 (c) In any taxable year, the credit under this section may not exceed the lesser of:

15 (1) \$2,500 per dwelling; or

16 (2) the amount of property tax imposed on the dwelling.

17 (d) The governing body of a county or a municipal corporation may establish, by
18 law:

19 (1) subject to subsection (c) of this section, the amount of the credit under
20 this section;

21 (2) the duration of the credit;

22 (3) additional eligibility requirements for public safety officers to qualify
23 for the credit;

24 (4) procedures for the application and uniform processing of requests for
25 the credit; and

26 (5) any other provisions necessary to carry out this section.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
28 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.