

MCPA-MSA_SB 25-Property Tax Credit Fallen Officer-

Uploaded by: Andrea Mansfield

Position: FAV



Maryland Chiefs of Police Association Maryland Sheriffs' Association



MEMORANDUM

TO: The Honorable Guy Guzzone, Chair and
Members of the Senate Budget and Taxation Committee

FROM: Darren Popkin, Executive Director, MCPA-MSA Joint Legislative Committee
Andrea Mansfield, Representative, MCPA-MSA Joint Legislative Committee
Natasha Mehu, Representative, MCPA-MSA Joint Legislative Committee

DATE: January 18, 2024

RE: **SB 25 – Property Tax Credit – Disabled or Fallen Law Enforcement Officer
or Rescue Worker Alterations**

POSITION: SUPPORT

The Maryland Chiefs of Police Association (MCPA) and the Maryland Sheriffs' Association (MSA) SUPPORT SB 25. This bill expands an existing local option property tax credit for disabled or fallen law enforcement officers or rescue workers.

Despite recent efforts at the State and local level, law enforcement agencies across the State are having difficulty retaining and recruiting officers. Initiatives such as expanding property tax credits for those who work as law enforcement officers may assist with recruitment efforts and incentivize individuals to enter the profession. As a local option property tax credit, each jurisdiction would be able to consider this expansion to determine whether it may help in these areas.

This legislation recognizes and honors the sacrifice of law enforcement officers who put their lives and safety on the line each shift they work. For these reasons, MCPA and MSA SUPPORT SB 25 and urge a FAVORABLE Committee report.

2024 SB25 - Property Tax Credit - Disabled or Fall

Uploaded by: angelo consoli

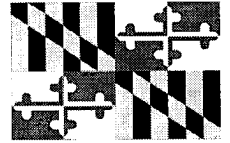
Position: FAV



CLYDE BOATWRIGHT
STATE PRESIDENT

Maryland State Lodge
FRATERNAL ORDER OF POLICE

8302 COVE ROAD, BALTIMORE, MD 21222



KENNY SCHUBERT
SECRETARY

EARL KRATSCH
TREASURER

January 17, 2024

SB 25 - Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations

Dear Chairman Guzzone and Distinguished Members of the Budget and Taxation Committee,

The Maryland State Fraternal Order of Police **SUPPORTS** Senate Bill 25 - **Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations**

The intent of SB25 is twofold. First, SB25 seeks to include into the definition of “Fallen law enforcement officer or rescue worker” the addition of **any disabled law enforcement officer or rescue worker who dies, regardless of the cause of death**. This will allow for the surviving spouse of a disabled officer or rescue worker to continue to receive the tax credit that was being received prior to the death of the disabled officer or rescue worker. Families that live with a work-related disability often face many challenges as the disability reduces work options and earnable income for the disabled officer or rescue worker which leads to families living on a very tight budget. The enactment of this bill would allow the surviving spouse to continue with the tax credit earned by the disabled officer or rescue worker and not have them suffer the added hardship that would come with losing this credit, because of, and on top of, the death of the officer or rescue worker. Second, SB25 seeks to allow this credit to follow the disabled officer or rescue worker or the spouse of a fallen officer or rescue worker (as newly defined above) to a home that is purchased after the disability or death of the officer or rescue worker.

The alterations that would be made by SB25 to the tax credit for disabled or fallen law enforcement officers or rescue workers would greatly impact those that would be affected by it as well as send a clear message that the State of Maryland honors the sacrifices made by those that put their lives and bodies on the line for the citizens of this great State and the communities they served. It also sends the message that we honor the families that lived through these sacrifices as well. On a final note, I would also like to point out that this section of law is only enabling legislation for jurisdictions to then decide to enact or not the local legislation that would make this credit a reality and it does not force a mandate on any jurisdiction.

On behalf of the more than 20,000 Courageous Men and Women of the Maryland Fraternal Order of Police we thank you for your support and ask for your **FAVORABLE** vote on **Senate Bill 25 - Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations**.

Angelo L. Consoli Jr,
2nd Vice President, FOP, Maryland State Lodge
President, FOP Lodge 89, Prince George’s County

MTA Favorable SB 25 1-18-24.pdf

Uploaded by: Jenna Sublett

Position: FAV



M a r y l a n d Troopers Association



INCORPORATED 1979

January 18, 2024

The Honorable Guy Guzzone, Chair and Members of the Budget & Taxation Committee

RE: SB 25 – Property Tax Credit- Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations

POSITION: SUPPORT

The Maryland Troopers Association (MTA) has a membership strength of approximately 2,629 members of which 1,120 are active sworn Troopers involved in traffic and criminal enforcement throughout the State of Maryland.

Current law authorizes a county or Baltimore City to grant a property tax credit to law enforcement personnel living and working in that jurisdiction. A Maryland State Trooper's jurisdiction crosses county borders as Troopers patrol and work around the state. The barrack that a Trooper works out of often changes over the course of their career. Regardless of where a Trooper may be working around the state, they are also a significant part of the community in which they live.

This bill authorizes counties and Baltimore City to provide the property tax credit to disabled or fallen law enforcement officers or rescue workers, regardless of the cause of death, living in that jurisdiction regardless of where in the state they may be working at that time.

Given the role that our law enforcement officers perform in the public safety of our counties and state, we feel that this small change is warranted and justified.

Therefore, the Maryland Troopers Association supports SB 25 and requests a favorable report.

Brian Blubaugh
President
Maryland Troopers Association

SB0025-BT_MACo_OPP.pdf

Uploaded by: Kevin Kinnally

Position: UNF



Senate Bill 25

Property Tax Credit - Disabled or Fallen Law Enforcement Officer or Rescue Worker - Alterations

MACo Position: **OPPOSE**

To: Budget and Taxation Committee

Date: January 18, 2024

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **OPPOSES** SB 25, as it makes several substantive changes to a property tax credit many local jurisdictions have already adopted, potentially altering the framing of the credit away from that considered by the local government.

Counties are concerned with the carryover county fiscal effects of this legislation, as it significantly extends eligibility for an existing credit, increases the value of the credit in specified circumstances, and repeals local authority to administer the credit. Expanding the breadth of this credit will result in a more meaningful fiscal loss than counties anticipated when originally enacting the credit.

Current law enables local governments to grant a property tax credit for an eligible disabled or fallen law enforcement officer or rescue worker, surviving spouse, or a cohabitant. Additionally, local governments may provide, by law, for the amount and duration of the credit and, if necessary, additional eligibility criteria.

This bill expands eligibility to a disabled law enforcement officer or rescue worker who dies regardless of the cause of death, requires that the credit reduces the property taxes owed on a newly acquired dwelling by the same proportion as the former dwelling (in circumstances when an eligible recipient purchases a new home), repeals the 10-year limitation on when an eligible individual must have acquired a dwelling to qualify for the property tax credit, and repeals local authority to provide for any additional limitation to the number of years that a dwelling was acquired within the date of an adjudication of disability or death.

Local-option property tax credits allow counties to enact credits tailored to their specific community needs. Additionally, they give each jurisdiction broad discretion to determine how much revenue it is willing to forego to provide the desirable benefits an optional credit enables.

Counties welcome the opportunity to work with state policymakers to develop flexible and optional tools to implement comprehensive or targeted tax incentives, but resist state-mandated changes that preclude local input. Accordingly, MACo urges an **UNFAVORABLE** report on SB 25.