



## **Senate Bill 25 – Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations**

### **Position: Support**

Maryland REALTORS® supports SB 25, which allows for tax credits provided by counties and municipalities to the surviving spouse or cohabitant of a fallen law enforcement officers or rescue workers be expanded to also include those who are permanently disabled, regardless of the cause of death. This bill would allow for the surviving spouse or cohabitant of the disabled officer or rescue worker to apply the same proportion of the credit amount awarded for their prior residence, towards the assessments associated with a newly acquired residence. Additionally, SB 25 would allow for this credit to be extended towards a newly purchased residence any time after the qualified law enforcement officer or rescue worker was determined to be disabled.

REALTORS® support providing tax credits that assist the surviving spouses and cohabitants of fallen or disabled law enforcement officers and rescue workers with maintaining a residence within the community that their deceased spouse had once served and protected. Expanding the definition of this tax credit to provide financial relief to the surviving spouses and cohabitants of a deceased officer or rescue worker who was disabled in the line of duty, regardless of the ultimate cause of death, would incentivize these individuals from relocating to another state.

Recently, Maryland REALTORS® conducted a State of Housing 2024 poll among registered voters. Results from this survey found that 82% of Maryland voters feel that the costs to purchase a home in Maryland is too high and 62% have indicated that there are not enough housing options for people with special needs. Additionally, almost 30% of registered voters would consider relocating to another state due to the high housing costs in Maryland.

Knowing that those closest to them will be able to receive a financial incentive in the event of their death that will allow them to either maintain the same residence or at any time move to another Maryland residence, would offer disabled law enforcement officers and rescue workers much needed peace of mind and incentivize them to remain in Maryland.

REALTORS® respectfully ask for your support of Senate Bill 25.

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