

SENATE BILL 435

Q1
SB 983/22 – B&T

3lr2799
CF HB 508

By: **Senator Klausmeier**

Introduced and read first time: February 2, 2023

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 28, 2023

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Disabled Law Enforcement Officers and Rescue Workers**
3 **– Definition and Eligibility**

4 FOR the purpose of requiring a county or municipal corporation to define, by law, who is a
5 law enforcement officer or rescue worker; altering eligibility for the tax credit to
6 include certain disabled law enforcement officers or rescue workers who were
7 domiciled in the State within a certain number of years before the officer or worker
8 died or was determined to be disabled; and generally relating to county or municipal
9 corporation property tax credits for disabled law enforcement officers and rescue
10 workers.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–210
14 Annotated Code of Maryland
15 (2019 Replacement Volume and 2022 Supplement)

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

18 **Article – Tax – Property**

19 9–210.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

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

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

(3) “Disabled law enforcement officer or rescue worker” means an individual who:

(i) **IS A LAW ENFORCEMENT OFFICER OR RESCUE WORKER, AS THOSE TERMS ARE DEFINED, BY LAW, BY THE COUNTY OR MUNICIPAL CORPORATION AS REQUIRED UNDER SUBSECTION (C) OF THIS SECTION;**

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

~~[(ii)]~~ (III) became disabled:

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

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

(4) (i) “Dwelling” means real property that:

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

2. is occupied by not more than two families.

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

(5) “Fallen law enforcement officer or rescue worker” means an individual who dies:

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

(ii) while in the active service of a fire, rescue, or emergency medical

1 service, unless the death was the result of the individual's own willful misconduct or abuse
2 of alcohol or drugs.

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

5 (b) The Mayor and City Council of Baltimore City or the governing body of a
6 county or municipal corporation may grant, by law, a property tax credit under this section
7 against the county or municipal corporation property tax imposed on a dwelling that is
8 owned by a disabled law enforcement officer or rescue worker, a surviving spouse of a fallen
9 law enforcement officer or rescue worker, or a cohabitant:

10 (1) if the dwelling was owned by the disabled law enforcement officer or
11 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be
12 permanently and totally disabled or by the fallen law enforcement officer or rescue worker
13 at the time of the fallen law enforcement officer's or rescue worker's death;

14 (2) if the disabled law enforcement officer or rescue worker was domiciled
15 in the State as of, **OR ANY TIME WITHIN THE 5 YEARS BEFORE**, the date the disabled law
16 enforcement officer or rescue worker was adjudged to be permanently and totally disabled
17 or the fallen law enforcement officer or rescue worker, the surviving spouse, or the
18 cohabitant was domiciled in the State as of, **OR ANY TIME WITHIN THE 5 YEARS BEFORE**,
19 the date of the fallen law enforcement officer's or rescue worker's death and the dwelling
20 was acquired by the disabled law enforcement officer or rescue worker within 10 years of
21 the date the disabled law enforcement officer or rescue worker was adjudged to be
22 permanently and totally disabled or by the surviving spouse or cohabitant within 10 years
23 of the fallen law enforcement officer's or rescue worker's death;

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

26 (4) if the dwelling was acquired after the disabled law enforcement officer
27 or rescue worker, the surviving spouse, or the cohabitant qualified for a credit for a former
28 dwelling under item (1), (2), or (3) of this subsection, to the extent of the previous credit.

29 (c) A county or municipal corporation:

30 (1) **SHALL DEFINE, BY LAW, WHO IS A LAW ENFORCEMENT OFFICER**
31 **OR RESCUE WORKER; AND**

32 (2) may provide, by law, for:

33 [(1)] (I) the amount and duration of a property tax credit allowed under
34 this section;

35 [(2)] (II) any additional limitation to the number of years the dwelling was

1 acquired within the date of an adjudication of disability or death; and

2 **[(3)] (III)** any other provision necessary to carry out the provisions of this
3 section.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
5 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.