

SENATE BILL 502

Q1

5lr2038
CF 5lr2039

By: **Senators Corderman, Jennings, and Ready**

Introduced and read first time: January 23, 2025

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit for Law Enforcement Officer or Rescue Worker –**
3 **Expansion to Judicial Officer**

4 FOR the purpose of authorizing the governing body of a county or municipal corporation or
5 the Mayor and City Council of Baltimore City to provide a certain property tax credit
6 to certain judicial officers, surviving spouses, or cohabitants; requiring the county or
7 municipal corporation to define, by law, who is a correctional officer and judicial
8 officer; applying this Act retroactively; and generally relating to a property tax credit
9 for judicial officers, surviving spouses, or cohabitants.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–210
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2024 Supplement)

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

17 **Article – Tax – Property**

18 9–210.

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

20 (2) “Cohabitant” means an individual who for a period of at least 180 days
21 in the year before the death of a fallen [law enforcement officer or rescue worker] **PUBLIC**
22 **SAFETY OFFICER OR JUDICIAL OFFICER:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(i) had a relationship of mutual interdependence with the fallen [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**; and

(ii) resided with the fallen [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** in the dwelling.

(3) “Disabled [law enforcement officer or rescue worker]” **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**” 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

[(iii)] **(II)** became disabled:

1. as a result of or in the course of employment as a law enforcement officer [or], a correctional officer, **OR A JUDICIAL OFFICER**; or

2. while in **ACTIVE SERVICE AS A JUDICIAL OFFICER OR 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] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**, 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]” **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**” 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 A JUDICIAL OFFICER**; or

(ii) while in ACTIVE SERVICE AS A JUDICIAL OFFICER OR WHILE IN the active service of a fire, rescue, or emergency medical service, unless the death was the result of the individual's own willful misconduct or abuse of alcohol or drugs.

(6) "PUBLIC SAFETY OFFICER" MEANS A CORRECTIONAL OFFICER, A LAW ENFORCEMENT OFFICER, OR A MEMBER OF A FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICE, AS THOSE TERMS ARE DEFINED, BY LAW, BY THE COUNTY OR MUNICIPAL CORPORATION AS REQUIRED UNDER SUBSECTION (C) OF THIS SECTION.

[(6)] (7) "Surviving spouse" means a surviving spouse, who has not remarried, of a fallen [law enforcement officer or rescue worker] PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on a dwelling that is owned by a disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**, a surviving spouse [of a fallen law enforcement officer or rescue worker], or a cohabitant:

(1) if the dwelling was owned by the disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** at the time the [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** was adjudged to be permanently and totally disabled or by the fallen [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** at the time of the fallen [law enforcement officer's or rescue worker's] **PUBLIC SAFETY OFFICER'S OR JUDICIAL OFFICER'S** death;

(2) if the disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** was domiciled in the State as of, or any time within the 5 years before, the date the disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** was adjudged to be permanently and totally disabled or the fallen [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**, the surviving spouse, or the cohabitant was domiciled in the State as of, or any time within the 5 years before, the date of the fallen [law enforcement officer's or rescue worker's] **PUBLIC SAFETY OFFICER'S OR JUDICIAL OFFICER'S** death and the dwelling was acquired by the disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** within 10 years of the date the disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER** was adjudged to be permanently and totally disabled or by the surviving spouse or cohabitant within 10 years of the fallen [law enforcement officer's or rescue worker's] **PUBLIC SAFETY OFFICER'S OR JUDICIAL OFFICER'S** death;

(3) if the dwelling was owned by the surviving spouse or cohabitant at the time of the fallen [law enforcement officer's or rescue worker's] **PUBLIC SAFETY OFFICER'S OR JUDICIAL OFFICER'S** death; or

(4) if the dwelling was acquired after the disabled [law enforcement officer or rescue worker] **PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER**, the surviving spouse, or the cohabitant qualified for a credit for a former dwelling under item (1), (2), or (3) of this subsection, to the extent of the previous credit.

(c) A county or municipal corporation:

(1) shall define, by law, who is a [law enforcement officer or rescue worker]:

(I) PUBLIC SAFETY OFFICER; AND

(II) JUDICIAL OFFICER; and

(2) may provide, by law, for:

(i) the amount and duration of a property tax credit allowed under this section;

(ii) any additional limitation to the number of years the dwelling was acquired within the date of an adjudication of disability or death; and

(iii) any other provision necessary to carry out the provisions of this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2025, and shall be construed to apply retroactively and shall be applied to and interpreted to affect all taxable years beginning after June 30, 2022.