

SENATE BILL 983

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2lr3187
CF HB 285

By: **Senator Klausmeier**

Introduced and read first time: February 18, 2022

Assigned to: Rules

Re-referred to: Budget and Taxation, February 28, 2022

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 16, 2022

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Disabled Law Enforcement Officers and Rescue Workers**
3 **– ~~Federal Police and Criminal Investigators~~ Definition and Eligibility**

4 FOR the purpose of ~~altering the definition of “disabled law enforcement officer or rescue~~
5 ~~worker” for purposes of certain county or municipal corporation property tax credits~~
6 ~~to include an individual who became disabled as a result of or in the course of~~
7 ~~employment as a certain police officer, detective, or investigator for a federal~~
8 ~~government agency~~ requiring a county or municipal corporation to define, by law,
9 who is a law enforcement officer or rescue worker; altering eligibility for the tax
10 credit to include certain disabled law enforcement officers or rescue workers who
11 were domiciled in the State within a certain number of years before the officer or
12 worker died or was determined to be disabled; and generally relating to county or
13 municipal corporation property tax credits for disabled law enforcement officers and
14 rescue workers.

15 BY repealing and reenacting, with amendments,
16 Article – Tax – Property
17 Section 9–210
18 Annotated Code of Maryland
19 (2019 Replacement Volume and 2021 Supplement)

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

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.



Article – Tax – Property

9–210.

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

(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) WHO 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) WHO 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) became disabled:~~

~~1. as a result of or in the course of employment as:~~

~~A. a law enforcement officer;~~

~~B. A JOB SERIES 0083 POLICE OFFICER OR DETECTIVE FOR A FEDERAL GOVERNMENT AGENCY;~~

~~C. A JOB SERIES 1811 CRIMINAL INVESTIGATOR FOR A FEDERAL GOVERNMENT AGENCY; or~~

~~D. a correctional officer; or~~

~~2. (III) WHOSE while in the active service of a fire, rescue, or emergency medical service, unless the disability was NOT the result of the individual’s own willful misconduct or abuse of alcohol or drugs.~~

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

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

3 2. is occupied by not more than two families.

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

6 (5) "Fallen law enforcement officer or rescue worker" means an individual
7 who dies:

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

10 ~~(ii) while in the active service of a fire, rescue, or emergency medical~~
11 ~~service~~, unless the death was the result of the individual's own willful misconduct or abuse
12 of alcohol or drugs.

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

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

20 (1) if the dwelling was owned by the disabled law enforcement officer or
21 rescue worker at the time the law enforcement officer or rescue worker was adjudged to be
22 permanently and totally disabled or by the fallen law enforcement officer or rescue worker
23 at the time of the fallen law enforcement officer's or rescue worker's death;

24 (2) if the disabled law enforcement officer or rescue worker was domiciled
25 in the State as of, **OR ANYTIME WITHIN THE 5 YEARS PRIOR TO**, the date the disabled
26 law enforcement officer or rescue worker was adjudged to be permanently and totally
27 disabled or the fallen law enforcement officer or rescue worker, the surviving spouse, or the
28 cohabitant was domiciled in the State as of, **OR ANY TIME WITHIN THE 5 YEARS PRIOR**
29 **TO**, the date of the fallen law enforcement officer's or rescue worker's death and the
30 dwelling was acquired by the disabled law enforcement officer or rescue worker within 10
31 years of the date the disabled law enforcement officer or rescue worker was adjudged to be
32 permanently and totally disabled or by the surviving spouse or cohabitant within 10 years
33 of the fallen law enforcement officer's or rescue worker's death;

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

(4) if the dwelling was acquired after the disabled law enforcement officer or rescue worker, 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; AND

(2) may provide, by law, for:

~~(1)~~ **(I)** the amount and duration of a property tax credit allowed under this section;

~~(2)~~ **(II)** any additional limitation to the number of years the dwelling was acquired within the date of an adjudication of disability or death; and

~~(3)~~ **(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, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.