

HOUSE BILL 599

Q1

3lr2518
CF SB 61

By: Delegates Hartman, Adams, Alston, Anderton, Arentz, Attar, Baker, D. Barnes, Buckel, Chisholm, Ciliberti, Ebersole, Ghrist, Griffith, Hinebaugh, Hornberger, Hutchinson, R. Long, McComas, Metzgar, Miller, Mireku-North, T. Morgan, Patterson, Schmidt, Tomlinson, Valentine, Wilkins, and Wivell

Introduced and read first time: February 3, 2023

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 30, 2023

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Public Safety Officer**

3 FOR the purpose of repealing the definition of “public safety officer” for purposes of a
4 certain credit against the county or municipal corporation property tax imposed on
5 a dwelling owned by a public safety officer; repealing a certain limitation on the
6 amount of the credit; requiring the governing body of a county or municipal
7 corporation that authorizes the credit to establish, by law, the definition of “public
8 safety officer” for purposes of eligibility for the credit; and generally relating to a
9 property tax credit for public safety officers.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–260
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2022 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**

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.



1 9–260.

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

3 (2) “Dwelling”], “DWELLING” has the meaning stated in § 9–105 of this
4 title.

5 [(3) “Public safety officer” means:

6 (i) a firefighter, an emergency medical technician, a correctional
7 officer, a police officer, or a deputy sheriff employed full time by a public safety agency in
8 the county or municipal corporation where the individual resides;

9 (ii) a volunteer firefighter or a volunteer emergency medical
10 technician for a public safety agency in the county or municipal corporation where the
11 individual resides;

12 (iii) a park police officer employed full time by the
13 Maryland–National Capital Park and Planning Commission who resides in Montgomery
14 County or Prince George’s County; or

15 (iv) a police officer employed full time by the Washington Suburban
16 Sanitary Commission who resides in Montgomery County or Prince George’s County.]

17 (b) The governing body of a county or municipal corporation may grant, by law, a
18 property tax credit under this section against the county or municipal corporation property
19 tax imposed on a dwelling located in the county or municipal corporation that is owned by
20 a public safety officer if the public safety officer is otherwise eligible for the credit
21 authorized under § 9–105 of this title.

22 [(c) In any taxable year, the credit under this section may not exceed the lesser of:

23 (1) \$2,500 per dwelling; or

24 (2) the amount of property tax imposed on the dwelling.]

25 [(d)] (C) The governing body of a county or a municipal corporation:

26 (1) SHALL DEFINE, BY LAW, “PUBLIC SAFETY OFFICER” FOR
27 PURPOSES OF ELIGIBILITY FOR THE CREDIT UNDER THIS SECTION; AND

28 (2) may establish, by law:

29 [(1)] (I) [subject to subsection (c) of this section,] the amount of the credit
30 under this section;

1 [(2)] (II) the duration of the credit;

2 [(3)] (III) additional eligibility requirements for public safety officers to
3 qualify for the credit;

4 [(4)] (IV) procedures for the application and uniform processing of
5 requests for the credit; and

6 [(5)] (V) any other provisions necessary to carry out this section.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
8 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.