

SENATE BILL 1088

Q2

0lr3493

By: **Senator Stone**

Introduced and read first time: March 4, 2010

Assigned to: Rules

Re-referred to: Budget and Taxation, March 5, 2010

Committee Report: Favorable

Senate action: Adopted

Read second time: April 3, 2010

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Disabled State Troopers and Natural Resources Police**
3 **Residing in Baltimore County**

4 FOR the purpose of including in the definition of law enforcement officer, under a
5 certain property tax credit program for certain disabled law enforcement
6 officers, State Troopers and members of the police forces of the Department of
7 Natural Resources who reside in Baltimore County; providing for the
8 application of this Act; and generally relating to a certain property tax credit
9 program for certain disabled law enforcement officers.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–210
13 Annotated Code of Maryland
14 (2007 Replacement Volume and 2009 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
16 MARYLAND, 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.

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

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

6 (ii) became disabled:

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

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

12 (3) (i) “Dwelling” means real property that:

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

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

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

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

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

22 (ii) while in the active service of a fire, rescue, or emergency
23 medical service, unless the death was the result of the individual’s own willful
24 misconduct or abuse of alcohol or drugs.

25 **(5) “LAW ENFORCEMENT OFFICER” INCLUDES:**

26 **(I) A STATE TROOPER IN THE DEPARTMENT OF STATE**
27 **POLICE WHO RESIDES IN BALTIMORE COUNTY; AND**

28 **(II) A MEMBER OF THE POLICE FORCES OF THE**
29 **DEPARTMENT OF NATURAL RESOURCES WHO RESIDES IN BALTIMORE COUNTY.**

30 **[(5)] (6)** “Surviving spouse” means a surviving spouse, who has not
31 remarried, of a fallen law enforcement officer or rescue worker.

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

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

11 (2) if the disabled law enforcement officer or rescue worker was
12 domiciled in the State as of the date the disabled law enforcement officer or rescue
13 worker was adjudged to be permanently and totally disabled or the fallen law
14 enforcement officer or rescue worker or the surviving spouse was domiciled in the
15 State as of the date of the fallen law enforcement officer's or rescue worker's death and
16 the dwelling was acquired by the disabled law enforcement officer or rescue worker
17 within 2 years of the date the disabled law enforcement officer or rescue worker was
18 adjudged to be permanently and totally disabled or by the surviving spouse within 2
19 years of the fallen law enforcement officer's or rescue worker's death; or

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

23 (c) A county or municipal corporation may provide, by law, for:

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

26 (2) any other provision necessary to carry out the provisions of this
27 section.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be
29 construed to apply retroactively and shall be applied to the local law enacted by the
30 governing body of Baltimore County that implemented the property tax credit
31 program for permanently and totally disabled law enforcement officers authorized by §
32 9-210 of the Tax – Property Article, as amended by Section 1 of this Act.

33 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
34 July 1, 2010.