

SENATE BILL 534

Q1

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By: **Senators Muse, Della, and Madaleno**
Introduced and read first time: February 4, 2010
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Fallen Security Guard**

3 FOR the purpose of requiring the Mayor and City Council of Baltimore City and the
4 governing body of a county or municipal corporation to grant a property tax
5 credit against the county or municipal corporation property tax imposed on a
6 dwelling that is owned by the surviving spouse of certain fallen security guards;
7 defining certain terms; providing for the application of this Act; and generally
8 relating to a property tax credit for the surviving spouse of certain fallen
9 security guards.

10 BY adding to
11 Article – Tax – Property
12 Section 9–110
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 **9–110.**

19 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE**
20 **MEANINGS INDICATED.**

21 **(2) (I) “DWELLING” MEANS REAL PROPERTY THAT:**

22 **1. IS THE LEGAL RESIDENCE OF A SURVIVING**
23 **SPOUSE; AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 **2. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES.**

2 **(II) “DWELLING” INCLUDES THE LOT OR CURTILAGE AND**
3 **STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.**

4 **(3) “FALLEN SECURITY GUARD” MEANS AN INDIVIDUAL WHO DIES**
5 **AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A SECURITY GUARD AT**
6 **THE UNITED STATES HOLOCAUST MEMORIAL MUSEUM.**

7 **(4) “SURVIVING SPOUSE” MEANS A SURVIVING SPOUSE, WHO HAS**
8 **NOT REMARRIED, OF A FALLEN SECURITY GUARD.**

9 **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY AND THE**
10 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION SHALL GRANT A**
11 **PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**
12 **MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON A DWELLING THAT IS**
13 **OWNED BY A SURVIVING SPOUSE OF A FALLEN SECURITY GUARD:**

14 **(1) IF THE DWELLING WAS OWNED BY THE FALLEN SECURITY**
15 **GUARD AT THE TIME OF THE FALLEN SECURITY GUARD’S DEATH;**

16 **(2) IF THE FALLEN SECURITY GUARD OR THE SURVIVING SPOUSE**
17 **WAS DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN SECURITY**
18 **GUARD’S DEATH AND THE DWELLING WAS ACQUIRED BY THE SURVIVING**
19 **SPOUSE WITHIN 2 YEARS OF THE FALLEN SECURITY GUARD’S DEATH; OR**

20 **(3) IF THE DWELLING WAS ACQUIRED AFTER THE SURVIVING**
21 **SPOUSE QUALIFIED FOR A CREDIT FOR A FORMER DWELLING UNDER ITEM (1)**
22 **OR (2) OF THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.**

23 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be**
24 **construed to apply retroactively and shall be applied to the surviving spouse of a fallen**
25 **security guard who dies prior to the effective date of this Act.**

26 **SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect**
27 **June 1, 2010, and shall be applicable to all taxable years beginning after June 30,**
28 **2010.**