

SENATE BILL 804

Q2

0lr3156

By: **Senator Ellis**

Introduced and read first time: February 3, 2020

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 25, 2020

CHAPTER _____

1 AN ACT concerning

2 **Charles County – Property Tax Credit – Public Safety Officers**

3 FOR the purpose of authorizing the governing body of Charles County to grant, by law, a
4 property tax credit against the county property tax imposed on a dwelling located in
5 the county that is owned by a certain public safety officer; requiring the credit to
6 equal a certain percentage of the property tax imposed on the dwelling; authorizing
7 the governing body of Charles County to provide, by law, for certain matters relating
8 to the credit; defining certain terms; providing for the application of this Act; and
9 generally relating to a property tax credit for public safety officers in Charles County.

10 BY adding to

11 Article – Tax – Property
12 Section 9–310(l)
13 Annotated Code of Maryland
14 (2019 Replacement Volume)

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 9–310.

19 **(L) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**
20 **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.



(II) "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THIS TITLE.

(III) "PUBLIC SAFETY OFFICER" MEANS:

1. A POLICE OFFICER OR DEPUTY SHERIFF EMPLOYED FULL TIME BY A PUBLIC SAFETY AGENCY IN CHARLES COUNTY OR A MUNICIPAL CORPORATION IN CHARLES COUNTY; OR

2. A MARYLAND STATE POLICE OFFICER WHO IS ASSIGNED TO WORK FULL TIME IN CHARLES COUNTY.

(2) THE GOVERNING BODY OF CHARLES COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN THE COUNTY THAT IS OWNED BY A PUBLIC SAFETY OFFICER WHO IS ELIGIBLE FOR THE CREDIT UNDER § 9-105 OF THIS TITLE.

(3) THE AMOUNT OF THE CREDIT UNDER THIS SECTION SHALL EQUAL 50% OF THE PROPERTY TAX IMPOSED ON THE DWELLING.

(4) THE GOVERNING BODY OF CHARLES COUNTY MAY ESTABLISH, BY LAW:

(I) THE DURATION OF THE CREDIT;

(II) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR PUBLIC SAFETY OFFICERS TO QUALIFY FOR THE CREDIT;

(III) PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT; AND

(IV) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.