

# SENATE BILL 1020

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CF 0lr2744

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By: **Senator Hester**

Introduced and read first time: February 13, 2020

Assigned to: Rules

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Public Safety Officer – Volunteer Auxiliary and Volunteer**  
3 **Reserve Police Officers**

4 FOR the purpose of altering the definition of “public safety officer” to include certain  
5 volunteer auxiliary or volunteer reserve police officers for purposes of a certain  
6 property tax credit; providing for the application of this Act; and generally relating  
7 to the definition of a public safety officer.

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

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

15 **Article – Tax – Property**

16 9–260.

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

18 (2) “Dwelling” has the meaning stated in § 9–105 of this title.

19 (3) “Public safety officer” means:

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(ii) a volunteer firefighter [or], a volunteer emergency medical technician, **OR A VOLUNTEER AUXILIARY OR VOLUNTEER RESERVE POLICE OFFICER** for a public safety agency in the county or municipal corporation where the individual resides;

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

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

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

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

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

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

(d) The governing body of a county or a municipal corporation may establish, by law:

(1) subject to subsection (c) of this section, the amount of the credit under this section;

(2) the duration of the credit;

(3) additional eligibility requirements for public safety officers to qualify for the credit;

(4) procedures for the application and uniform processing of requests for the credit; and

(5) 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.