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By: Senator Hester

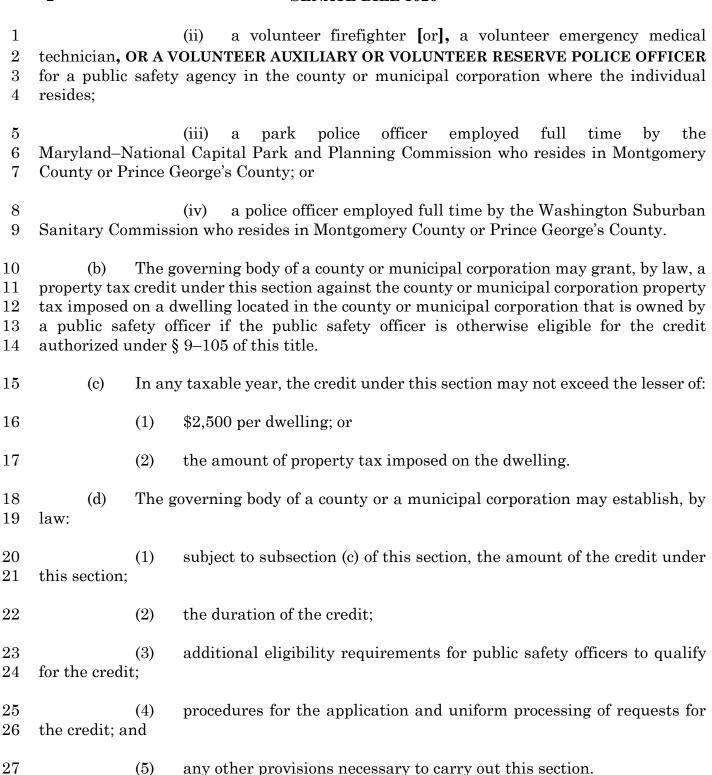
Introduced and read first time: February 13, 2020

Assigned to: Rules

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 Annotated Code of Maryland 11 (2019 Replacement Volume) 12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, 13 That the Laws of Maryland read as follows: 14 Article - Tax - Property 15 9-260.16 17 (a) In this section the following words have the meanings indicated. (1) (2)"Dwelling" has the meaning stated in § 9–105 of this title. 18 "Public safety officer" means: 19 (3) 20 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;





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.