

SENATE BILL 303

Q1

0lr1289
CF HB 420

By: **Senators Bailey, Edwards, Gallion, Griffith, Guzzone, King, Miller, Peters, Ready, Salling, Serafini, and Zucker**

Introduced and read first time: January 22, 2020

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 2, 2020

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Public Safety Officer – Definition and Limitation on**
3 **Credit Amount**

4 FOR the purpose of ~~altering the definition of “public safety officer” to include certain public~~
5 ~~safety officers employed full time by a State public safety agency and certain~~
6 ~~volunteer reserve officers for purposes of a certain property tax credit~~ repealing the
7 definition of “public safety officer” for purposes of a certain credit against the county
8 or municipal corporation property tax imposed on a dwelling owned by a public safety
9 officer; repealing a certain limitation on the amount of the credit; requiring the
10 governing body of a county or municipal corporation that authorizes the credit to
11 establish, by law, the definition of “public safety officer” for purposes of eligibility for
12 the credit; providing for the application of this Act; and generally relating to a
13 property tax credit for public safety officers.

14 BY repealing and reenacting, with amendments,

15 Article – Tax – Property

16 Section 9–260

17 Annotated Code of Maryland

18 (2019 Replacement Volume)

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

21 **Article – Tax – Property**

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.



9-260.

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

~~(2)~~ ~~“Dwelling,” “DWELLING”~~ has the meaning stated in § 9-105 of this title.

~~(3)~~ ~~“Public safety officer” means:~~

~~(i) a firefighter, an emergency medical technician, a correctional officer, a police officer, or a deputy sheriff employed full time by:~~

~~1. A STATE PUBLIC SAFETY AGENCY; OR~~

~~2. a public safety agency in the county or municipal corporation where the individual resides;~~

~~(ii) a volunteer firefighter [or a], volunteer emergency medical technician, OR VOLUNTEER RESERVE OFFICER for:~~

~~1. A STATE PUBLIC SAFETY AGENCY; OR~~

~~2. 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.

~~(e) 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)~~ (C) The governing body of a county or a municipal corporation:

1 **(1) SHALL DEFINE, BY LAW, “PUBLIC SAFETY OFFICER” FOR**
2 **PURPOSES OF ELIGIBILITY FOR THE CREDIT UNDER THIS SECTION; AND**

3 **(2)** may establish, by law:

4 ~~(1)~~ **(I)** ~~subject to subsection (e) of this section,~~ the amount of the credit
5 under this section;

6 ~~(2)~~ **(II)** the duration of the credit;

7 ~~(3)~~ **(III)** additional eligibility requirements for public safety officers to
8 qualify for the credit;

9 ~~(4)~~ **(IV)** procedures for the application and uniform processing of
10 requests for the credit; and

11 ~~(5)~~ **(V)** any other provisions necessary to carry out this section.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
13 1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.