

SENATE BILL 277

Q1
SB 303/20 – B&T

(PRE-FILED)

11r0497

By: **Senators Bailey and Guzzone**

Requested: August 17, 2020

Introduced and read first time: January 13, 2021

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

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

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–260
14 Annotated Code of Maryland
15 (2019 Replacement Volume and 2020 Supplement)

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

18 **Article – Tax – Property**

19 9–260.

20 (a) [(1)] In this section [the following words have the meanings indicated.

21 (2) “Dwelling”], “DWELLING” has the meaning stated in § 9–105 of this
22 title.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 [(3) “Public safety officer” means:

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

5 (ii) a volunteer firefighter or a volunteer emergency medical
6 technician for a public safety agency in the county or municipal corporation where the
7 individual resides;

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

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

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

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

19 (1) \$2,500 per dwelling; or

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

21 [(d)] (C) The governing body of a county or a municipal corporation:

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

24 (2) may establish, by law:

25 [(1)] (I) [subject to subsection (c) of this section,] the amount of the credit
26 under this section;

27 [(2)] (II) the duration of the credit;

28 [(3)] (III) additional eligibility requirements for public safety officers to
29 qualify for the credit;

30 [(4)] (IV) procedures for the application and uniform processing of
31 requests for the credit; and

1 ~~[(5)]~~ (v) any other provisions necessary to carry out this section.

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
3 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.