

Chapter 239

(Senate Bill 292)

AN ACT concerning

Property Tax Credit – Public Safety Officer – Definition

FOR the purpose of altering the definition of “public safety officer” to include certain volunteer emergency medical technicians for purposes of a certain property tax credit; providing for the application of this Act; and generally relating to the definition of a public safety officer.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9–260
Annotated Code of Maryland
(2012 Replacement Volume and 2018 Supplement)

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

Article – Tax – Property

9–260.

- (a) (1) In this section the following words have the meanings indicated.
- (2) “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 a public safety agency in the county or municipal corporation where the individual resides; or

(ii) a volunteer firefighter **OR A VOLUNTEER EMERGENCY MEDICAL TECHNICIAN** for a public safety agency in the county or municipal corporation where the individual resides.

(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, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved by the Governor, April 30, 2019.