

**Amendment 1 to Council Bill No. 33-2023**

**BY: The Chairperson at the request  
of the County Executive**

**Legislative Day 9  
Date: July 31, 2023**

**Amendment No. 1**

*(This amendment:*

- 1. Provides that individuals who became disabled in the course of employment with a City or a State law enforcement agency or while in active service of a City or State career or volunteer fire, rescue or emergency medical service are included in the definition of disabled law enforcement officer.*
- 2. Adds a \$6,000 cap for the amount of credit to be issued.*
- 3. Removes certain obsolete language. )*

1 On page 1, in line 6, strike “*Subsection (a) of*”.

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3 On page 1, strike lines 21 and 22 and substitute:

4 “CORRECTIONAL OFFICER FOR ANY COUNTY OR CITY IN THE STATE OF MARYLAND OR THE STATE OF  
5 MARYLAND; OR”.

6

7 On page 1, strike lines 24 and 25 and substitute:

8 “MEDICAL SERVICE OF ANY COUNTY OR CITY IN THE STATE OF MARYLAND OR THE STATE OF  
9 MARYLAND.”.

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11 On page 2, in line 47, insert:

12 “(b) Credit. In accordance with section 9-210 of the Tax-Property Article of the Annotated Code of  
13 Maryland, an owner of real property may receive a property tax credit under this section against the  
14 County property tax imposed on a dwelling if the owner is a disabled law enforcement officer or rescue  
15 worker or the surviving spouse of a fallen law enforcement officer or rescue worker and:

16 (1) The dwelling was owned by:

17 (i) The disabled law enforcement officer or rescue worker at the time the law enforcement  
18 officer or rescue worker was adjudged to be permanently and totally disabled; or

19 (ii) the fallen law enforcement officer or rescue worker at the time of the fallen law

1 enforcement officer or rescue worker's death;

2 (2) (i) The disabled law enforcement officer or rescue worker, fallen law enforcement officer or  
3 rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen law  
4 enforcement officer or rescue worker's death or the disabled law enforcement officer or rescue  
5 worker's disability; and;

6 (ii) The dwelling was acquired by the disabled law enforcement officer or rescue worker or  
7 surviving spouse within two years of the date the disabled law enforcement officer or rescue  
8 worker was adjudged to be permanently and totally disabled or the fallen law enforcement  
9 officer or rescue worker's death; or

10 (3) The dwelling was acquired after the surviving spouse or disabled law enforcement officer or  
11 rescue worker qualified for a credit for a former dwelling under item (B)(1) or (B)(2) of this  
12 subsection, to the extent of the previous credit.

13 (c) Amount of Credit. The amount of the tax credit is equal to 100 percent of the County property  
14 tax imposed on the dwelling UP TO \$6,000.

15 (d) Term of Credit.

16 ~~(1) The tax credit continues until the surviving spouse remarries or until the disabled law~~  
17 ~~enforcement officer or rescue worker is no longer permanently and totally disabled as~~  
18 ~~determined by an administrative body or court of competent jurisdiction authorized to make~~  
19 ~~such a determination. Additional applications are not required.~~

20 ~~(2) An individual who received a credit based on employment or service in a jurisdiction with~~  
21 ~~reciprocity is not disqualified from receiving the credit because the jurisdiction discontinues~~  
22 ~~offering a similar credit to a Howard County disabled law enforcement officer or rescue worker.~~

23 (e) Application. A surviving spouse or disabled law enforcement officer or rescue worker:

24 (1) Is eligible for the tax credit beginning in the first taxable year after the date of the:

25 (i) Fallen law enforcement officer or rescue worker's death; or

26 (ii) Disabled law enforcement officer or rescue worker's disability; and

27 (2) Shall apply for the tax credit on or before September 30 in the taxable year for which the credit  
28 is requested to begin.

29 (f) Administration.

30 (1) The Director of Finance shall develop an application form and establish procedures to  
31 administer the tax credit established in this section.

32 (2) Notwithstanding subsection (d) of this section, the Director of Finance may require an  
33 individual who receives a tax credit under this section to provide evidence of continued  
34 eligibility for the credit.

1 ~~(g) — *Construction.* An individual who worked for a jurisdiction with reciprocity is eligible to receive~~  
2 ~~a credit under this section only to the extent the individual would qualify for the similar tax credit in the~~  
3 ~~jurisdiction with reciprocity if the individual were a resident there.”.~~