



## COUNTY COUNCIL OF ANNE ARUNDEL COUNTY

### Legislative Summary

**To:** Members, Anne Arundel County Council

**From:** Matthew Bennett, Legislative Counsel to the County Council

**Date:** December 4, 2023

**Subject:** Bill No. 89-23 – Finance, Taxation, and Budget – Real Property Taxes – Credits – Disabled or Fallen Law Enforcement Officers and Rescue Workers

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This summary was prepared for use by members of the Anne Arundel County Council during consideration of Bill No. 89-23.

### Background

Section 9-210 of the Tax – Property Article of the State Code authorizes local governments to grant a property tax credit for a dwelling owned by (1) a disabled law enforcement officer or rescue worker; (2) a surviving spouse of a fallen law enforcement officer or rescue worker; or (3) a cohabitant, provided specified conditions are met.

Chapters 533/534 of 2023 require local governments to determine the definition of a disabled law enforcement officer or rescue worker for purposes of receiving a local property tax credit. In addition, Chapters 533/534 expand eligibility for the property tax credit to include a disabled law enforcement officer or rescue worker or surviving spouse or cohabitant who was domiciled in the State any time within five years prior to the disabled law enforcement officer or rescue worker becoming disabled or dying

Section 4-2-309(a)(7) defines “law enforcement officer” by reference to the definition in State Code. The definition in State Code is limited to members of State and local law enforcement agencies.

Section 4-2-309(b)(2) requires that the disabled law enforcement officer or rescue worker, the fallen law enforcement officer or rescue worker or the surviving spouse be domiciled in the State as of the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or as of the date of the fallen law enforcement officer's or rescue worker's death. In addition, section 4-2-309(b)(2) requires that the dwelling was acquired by the disabled law enforcement officer or rescue worker or the surviving spouse within two years of the date the

**Note: This Legislative Summary provides a synopsis of the bill as introduced. It does not address subsequent amendments to the bill.**

law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the date of the fallen law enforcement officer's or rescue worker's death.

### **Purpose**

The purpose of Bill No. 89-23 is to (1) define law enforcement officer and (2) conform the time period in which the disability or death occurs to the time period authorized under State law.

### **Bill No. 89-23**

#### **SECTION 1.**

**Section 4-2-309(a)(7)** is amended to correct an outdated cross reference to State law. In addition, **section 4-2-309(a)(7)(ii)** is added to include members of the Federal Bureau of Investigation (FBI) or the United States Capitol Police (USCP) in the definition of law enforcement officer.

**Section 4-2-309(b)(2)** is amended to require that the disabled law enforcement officer or rescue worker, or the fallen law enforcement officer or rescue worker or the surviving spouse, be domiciled in the State as of or any time within the number of years required under § 9-210 of the Tax-Property Article of the State Code (currently 5 years) before (1) the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or (2) the date of the fallen law enforcement officer's or rescue worker's death.

**Section 4-2-309(b)(2)** is amended to expand the time frame within which the dwelling must be purchased to conform with the number of years required under § 9-210 of the Tax-Property Article of the State Code (currently 10 years).

#### **SECTION 2.**

This section provides that the bill takes effect 45 days after it becomes law.