

CHAPTER 103

(Senate Bill 595)

AN ACT concerning

Property Tax Credit – Surviving Spouse of a ~~Police~~ Law Enforcement Officer

FOR the purpose of authorizing the governing body of a county or municipal corporation to grant, by law, a county or municipal corporation property tax credit for a dwelling house owned by a surviving spouse of an individual who died as a result of an injury or disease incurred during the course of employment as a ~~police~~ law enforcement officer under certain circumstances; providing for the application of this Act; and generally relating to a property tax credit under certain circumstances for a dwelling house owned by a surviving spouse of an individual who died as a result of an injury or disease incurred during the course of employment as a ~~police~~ law enforcement officer.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–210

Annotated Code of Maryland

(2001 Replacement Volume and 2002 Supplement)

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

Article – Tax – Property

9–210.

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

(2) (i) “Dwelling” means real property that:

1. is the legal residence of a surviving spouse; and
2. is occupied by not more than two families.

(ii) “Dwelling” includes the lot or curtilage and structures necessary to use the real property as a residence.

(3) “Fallen ~~POLICE~~ LAW ENFORCEMENT OFFICER OR rescue worker” means an individual who dies:

(I) AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A ~~POLICE~~ LAW ENFORCEMENT OFFICER; OR

(II) while in the active service of a fire, rescue, or emergency medical service, unless the death was the result of the individual’s own willful misconduct or abuse of alcohol or drugs.