

(4) "Surviving spouse" means a surviving spouse, who has not remarried, of a fallen POLICE LAW ENFORCEMENT OFFICER OR rescue worker.

(b) The Mayor and City Council of Baltimore City or 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 that is owned by a surviving spouse of a fallen POLICE LAW ENFORCEMENT OFFICER OR rescue worker:

(1) if the dwelling was owned by the fallen POLICE LAW ENFORCEMENT OFFICER OR rescue worker at the time of the fallen POLICE LAW ENFORCEMENT OFFICER'S OR rescue worker's death;

(2) if the fallen POLICE LAW ENFORCEMENT OFFICER OR rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen POLICE LAW ENFORCEMENT OFFICER'S OR rescue worker's death and the dwelling was acquired by the surviving spouse within 2 years of the fallen POLICE LAW ENFORCEMENT OFFICER'S OR rescue worker's death; or

(3) if the dwelling was acquired after the surviving spouse qualified for a credit for a former dwelling under item (1) or (2) of this subsection, to the extent of the previous credit.

(c) A county or municipal corporation may provide, by law, for:

(1) the amount and duration of a property tax credit allowed under this section; and

(2) any other provision necessary to carry out the provisions of this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1~~ June 1, 2003 and shall be applicable to all taxable years beginning after June 30, 2003.

Approved April 22, 2003.

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## CHAPTER 104

### (House Bill 731)

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