

governing body of a county or municipal corporation to provide by law for the amount and duration of the property tax credit and any other provision necessary to carry out the credit; 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 active fire, rescue, or emergency medical service.

BY adding to

Article - Tax - Property

Section 9-210

Annotated Code of Maryland

(2001 Replacement Volume and 2001 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 2 FAMILIES.

(II) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

(3) "FALLEN RESCUE WORKER" MEANS AN INDIVIDUAL WHO DIES 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.

(4) "SURVIVING SPOUSE" MEANS A SURVIVING SPOUSE, WHO HAS NOT REMARRIED, OF A FALLEN 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 RESCUE WORKER:

(1) IF THE DWELLING WAS OWNED BY THE FALLEN RESCUE WORKER AT THE TIME OF THE FALLEN RESCUE WORKER'S DEATH;

(2) IF THE FALLEN RESCUE WORKER OR THE SURVIVING SPOUSE WAS DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN RESCUE WORKER'S