

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) "DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER" MEANS AN INDIVIDUAL WHO:

(I) HAS BEEN FOUND TO BE PERMANENTLY AND TOTALLY DISABLED BY AN ADMINISTRATIVE BODY OR COURT OF COMPETENT JURISDICTION AUTHORIZED TO MAKE SUCH A DETERMINATION; AND

(II) BECAME DISABLED:

1. AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A LAW ENFORCEMENT OFFICER OR A CORRECTIONAL OFFICER; OR

2. WHILE IN THE ACTIVE SERVICE OF A FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICE, UNLESS THE DISABILITY WAS THE RESULT OF THE INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.

[(2)] (3) (i) "Dwelling" means real property that:

1. is the legal residence of a DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER OR 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)] (4) "Fallen law enforcement officer or rescue worker" means an individual who dies:

(i) as a result of or in the course of employment as a law enforcement officer OR A CORRECTIONAL OFFICER; or