

(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.

[(4)] (5) "Surviving spouse" means a surviving spouse, who has not remarried, of a fallen 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 **DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER OR A surviving spouse of a fallen law enforcement officer or rescue worker:**

(1) if the dwelling was owned **BY THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER AT THE TIME THE LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR** by the fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer's or rescue worker's death;

(2) if **THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS DOMICILED IN THE STATE AS OF THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR** the fallen law enforcement officer or rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen law enforcement officer's or rescue worker's death and the dwelling was acquired **BY THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WITHIN 2 YEARS OF THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR** by the surviving spouse within 2 years of the fallen law enforcement officer's or rescue worker's death; or

(3) if the dwelling was acquired after **THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER OR** 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.