

(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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2008, and shall be applicable to all taxable years beginning after June 30, 2008.

Approved by the Governor, May 22, 2008.

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## CHAPTER 587

(Senate Bill 528)