

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2016, Legislative Day No. 4

Bill No. 10-16

Mr. Todd Crandell, Councilman

By the County Council, February 16, 2016

A BILL
ENTITLED

AN ACT concerning

Disabled Workers Tax Credit

FOR the purpose of amending the Property Tax Credit for Disabled Law Enforcement Officers or Rescue Workers by providing for reciprocity with other Maryland jurisdictions; repealing, as a condition of receiving a credit, the requirement that a disabled worker have purchased a dwelling within two years of the date of judgment of disability; and generally relating to the Property Tax Credit for Disabled Law Enforcement Officers or Rescue Workers.

BY repealing and re-enacting, with amendments
Sections 11-2-109.1 (a)(3) and (c)
Article 11 - Taxation
Title 2 - Ad Valorem Taxes
Baltimore County Code 2003

BY adding
Sections 11-2-109.1 (a)(4) and (i)
Article 11 - Taxation
Title 2 - Ad Valorem Taxes
Baltimore County Code 2003

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter stricken from existing law.
~~Strike out~~ indicates matter stricken from bill.
Underlining indicates amendments to bill.

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE
2 COUNTY, MARYLAND, that the Laws of Baltimore County, Maryland read as follows:

3 § 11-2-109.1. PROPERTY TAX CREDIT FOR DISABLED LAW ENFORCEMENT OFFICERS
4 OR RESCUE WORKERS.

5 (a) Definitions.

6 (3) (i) “Disabled worker” means a Baltimore County law enforcement officer or rescue
7 worker who:

8 1. Has been found to be permanently and totally disabled by an administrative body or court
9 of competent jurisdiction authorized to make such a determination; and

10 2. Became disabled:

11 A. As a result of or in the course of employment as a [Baltimore County] law enforcement
12 officer FOR BALTIMORE COUNTY OR A JURISDICTION WITH RECIPROCITY; or

13 B. While in the active service of a [Baltimore County] fire, rescue, or emergency medical
14 service OF BALTIMORE COUNTY OR A JURISDICTION WITH RECIPROCITY.

15 (ii) “Disabled worker” does not include a law enforcement officer or rescue worker whose
16 disability was the result of the individual’s own willful misconduct or abuse of alcohol or drugs.

17 (4) “JURISDICTION WITH RECIPROCITY” MEANS A JURISDICTION IN THE STATE
18 OF MARYLAND THAT OFFERS A SIMILAR CREDIT TO A BALTIMORE COUNTY LAW
19 ENFORCEMENT OFFICER OR RESCUE WORKER.

20 (c) Scope. The tax credit shall be granted under this section against the Baltimore County real
21 property tax imposed on a dwelling that is owned by a disabled worker:

1 (1) If the dwelling was owned by the disabled worker at the time he was adjudged to be
2 permanently and totally disabled;

3 (2) If the disabled worker was domiciled in the State as of the date he was adjudged to be
4 permanently and totally disabled and the dwelling was SUBSEQUENTLY acquired by the disabled
5 worker [within 2 years of the date he was adjudged to be permanently and totally disabled]; or

6 (3) If the dwelling was acquired after the disabled worker qualified for a credit for a former
7 dwelling under item (1) or item (2) of this subsection, to the extent of the previous credit.

8 (I) CONSTRUCTION.

9 AN INDIVIDUAL WHO WORKED FOR A JURISDICTION WITH RECIPROCITY IS
10 ELIGIBLE TO RECEIVE A CREDIT UNDER THIS SECTION ONLY TO THE EXTENT THE
11 INDIVIDUAL WOULD QUALIFY FOR THE SIMILAR TAX CREDIT IN THE JURISDICTION
12 WITH RECIPROCITY IF THE INDIVIDUAL WERE A RESIDENT THERE.

13 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by the
14 affirmative vote of five members of the County Council shall take effect on April 4, 2016.