

**PRINCE GEORGE'S COUNTY COUNCIL
AGENDA ITEM SUMMARY**

Meeting Date: 11/4/2003

Reference No.: CB-63-2003

Proposer: Hendershot

Draft No.: 3

Sponsors: Hendershot, Shapiro, Dean, Dernoga, Exum, Harrington, Knotts, Peters

Item Title: An Act providing for a tax credit for a dwelling owned
by the surviving spouse of a fallen law enforcement
officer or rescue worker

Drafter: Ralph E. Grutzmacher
Legislative Officer

Resource Carol B. White
Personnel: Legislative Aide

LEGISLATIVE HISTORY:

Date Presented: 9/16/2003

Executive Action: 11/14/2003 S

Committee Referral: 9/16/2003 PSFM

Effective Date: 12/30/2003

Committee Action: 9/24/2003 FAV(A)

Date Introduced: 10/7/2003

Public Hearing: 11/4/2003 10:00 A.M.

Council Action: 11/4/2003 ENACTED

Council Votes: PS:A, MB:A, SHD:A, TD:A, CE:A, DCH:A; TH:A, TK:A, DP:A

Pass/Fail: P

Remarks: _____

PUBLIC SAFETY & FISCAL MANAGEMENT COMMITTEE REPORT Date: 9/24/2003

Committee vote, Favorable as amended, 5-0, (In favor: Councilmembers Exum, Bland, Hendershot, Knotts and Peters.)

This legislation will provide for a tax credit for a dwelling owned by the surviving spouse of a fallen law enforcement officer or rescue worker.

The 2003 General Assembly enacted HB731 which authorizes the County to grant a property tax credit for a dwelling house owned by a surviving spouse of a law enforcement officer or rescue worker.

A law enforcement officer or rescue worker is defined as an individual who dies as a result of or in the cause of employment as a law enforcement officer or 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.

“Dwelling” means real property that is the legal residence of the surviving spouse and occupied by not more than two families.

The tax credit is to be administered by the Director of Finance. A surviving spouse can receive the tax credit up to twenty years unless the surviving spouse remarries or no longer occupies the property.

The legislation was amended on page 2, line 4, by adding “and occupied” after “owned.”

The Office of Audits and Investigations and the Office of Management and Budget states that there will be a negative fiscal impact on the County of approximately \$1,515 - \$1,776 per dwelling owned by a surviving spouse of a fallen law enforcement officer or rescue worker. This estimate is based on the median price of owner-occupied housing as of June 2003.

BACKGROUND INFORMATION/FISCAL IMPACT

(Includes reason for proposal, as well as any unique statutory requirements)

The General Assembly authorized a limited tax credit for the surviving spouse of a fallen rescue worker in 2002 and extended that authorization to spouses of a fallen law enforcement officer in 2003. The proposed legislation provides the tax credit pursuant to the State authorization.

CODE INDEX TOPICS: