

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2017 Legislative Session

Bill No. CB-68-2017

Chapter No. _____

Proposed and Presented by Council Member Franklin

Introduced by _____

Co-Sponsors _____

Date of Introduction _____

BILL

1 AN ACT concerning

2 Public Safety Property Tax Credit

3 For the purpose of establishing a property tax credit for the domicile or primary residence of a
4 public safety officer in Prince George's County as an incentive for residing in the County under
5 certain circumstances.

6 BY adding:

7 SUBTITLE 10. FINANCE AND TAXATION.

8 Section 10-192.12,

9 The Prince George's County Code

10 (2015 Edition; 2016 Supplement).

11 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
12 Maryland, that Section 10-192.12 of the Prince George's County Code be and the same is hereby
13 added:

14 SUBTITLE 10. FINANCE AND TAXATION.

15 DIVISION 7. TAXES AND TAX CREDITS.

16 **SUBDIVISION 5. PUBLIC SAFETY PROPERTY TAX CREDIT.**

17 **Sec. 10-192.12. Public Safety Property Tax Credit.**

18 (a) In this section the following words have the meanings indicated:

19 (1) **Dwelling** has the meaning stated in Section 9-105, Tax – Property Article, Annotated
20 Code of Maryland.

21 (2) **Public safety officer** means:

1 (A) a firefighter, an emergency medical technician, a correctional officer, a police
2 officer, or a deputy sheriff employed full-time by a public safety agency in Prince George’s
3 County; or

4 (B) a volunteer firefighter or volunteer emergency medical technician for the Prince
5 George’s County Fire/EMS Department who is eligible for an annual stipend under the length of
6 service award program.

7 (b) There is a \$2,500 annual property tax credit under this Section, authorized by Section 9-
8 259, Tax – Property Article, Annotated Code of Maryland, against the annual county property
9 tax imposed on a dwelling located in Prince George’s County that is owned by a public safety
10 officer provided that

11 (1) the dwelling is the domicile or primary residence of the public safety officer; and

12 (2) the tax credit does not exceed the amount of county property tax imposed on the
13 dwelling, in which case, the credit shall equal the amount of the county property tax.

14 (c) In accordance with Section 9-259, Tax – Property Article, Annotated Code of Maryland,
15 the tax credit authorized by this Section shall be administered by the State Department of
16 Assessments and Taxation.

17 SECTION 2. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)
18 calendar days after it becomes law and shall be applicable to taxable years beginning after June
19 30, 2017.

Adopted this ____ day of _____, 2017.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Derrick Leon Davis
Chairman

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Rushern L. Baker, III
County Executive

KEY:
Underscoring indicates language added to existing law.
[Brackets] indicate language deleted from existing law.
Asterisks *** indicate intervening existing Code provisions that remain unchanged.