



City of Baltimore

City Council
City Hall, Room 408
100 North Holliday Street
Baltimore, Maryland 21202

Legislation Text

File #: 18-0254, **Version:** 0

Explanation: Capitals indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

* **Warning:** This is an unofficial, introductory copy of the bill.
The official copy considered by the City Council is the first reader copy.

Introductory*

City of Baltimore Council Bill

Introduced by: Councilmember Costello

A Bill Entitled

An Ordinance concerning

Property Tax Credit - School Public Safety Officers

For the purpose of extending the property tax credit provided for public safety officers employed by certain agencies to also include public safety officers employed by the Baltimore City Public School System; and providing for a special effective date.

By authority of

Tax-Property Article
Section 9-304(i)
Maryland Code
(As Amended by Chs. 228 and 229, Acts of 2018)

By repealing and reordaining, with amendments

Article 28 - Taxes
Section 10-21(a)(6)
Baltimore City Code
(Edition 2000)

Section 1. Be it ordained by the Mayor and City Council of Baltimore, That the Laws of Baltimore City read as follows:

Baltimore City Code

Article 28. Taxes

Subtitle 10. Credits

§ 10-21. Public Safety Officers.

(a) *Definitions.*

(6) *Public safety officer.*

“Public safety officer” means a firefighter, an emergency medical technician, or a law enforcement officer who is a sworn member of and employed full time by:

- (i) the Baltimore City Fire Department;
- (ii) the Baltimore City Police Department[,]; [or]
- (iii) the Baltimore City Sheriff’s Office; or
- (iv) the Baltimore City Public School System.

Section 2. And be it further ordained, That the catchlines contained in this Ordinance are not law and may not be considered to have been enacted as a part of this or any prior Ordinance.

Section 3. And be it further ordained, That this Ordinance takes effect when it is enacted, applicable for all taxable years beginning on or after July 1, 2019.