

**Department of Legislative Services**  
Maryland General Assembly  
2017 Session

**FISCAL AND POLICY NOTE**  
**Third Reader**

House Bill 1604

(Howard County Delegation)

Ways and Means

Budget and Taxation

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**Howard County - Transfer Tax Exemption and Rate Reduction - Law  
Enforcement Officers and Fire and Rescue Services Members  
Ho. Co. 17-17**

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This bill establishes a county transfer tax exemption, applicable only in Howard County, for county law enforcement officers or fire and rescue services members. To be eligible for the exemption, the individual must meet the following requirements: (1) the property must be the individual's principal residence; (2) the individual must be a first-time home buyer in Howard County; and (3) the individual must be employed as a county police officer, county deputy sheriff, or a fire and rescue services member for a minimum of three years following the home purchase. In addition, the bill limits the county transfer tax rate to 0.7% for a second and subsequent residential purchase by these individuals.

The bill takes effect July 1, 2017.

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