

Chapter 147

(House Bill 1095)

AN ACT concerning

Calvert County – Property Tax Credit – Tobacco Barns

FOR the purpose of authorizing the governing body of Calvert County to grant a property tax credit against the county property tax imposed on certain real property that was formerly used solely as a tobacco barn; and generally relating to a property tax credit in Calvert County for real property that was formerly used as a tobacco barn.

BY adding to

Article – Tax – Property
Section 9–306(i)
Annotated Code of Maryland
(2019 Replacement Volume and 2025 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Tax – Property

9–306.

(I) (1) THE GOVERNING BODY OF CALVERT COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT WAS FORMERLY USED SOLELY AS A TOBACCO BARN IF THE REAL PROPERTY:

(I) IS LOCATED ON LAND THAT IS SUBJECT TO A TOBACCO BUYOUT AGREEMENT; OR

(II) 1. IS LOCATED ON LAND THAT QUALIFIES FOR AN AGRICULTURAL USE ASSESSMENT; AND

2. IS USED IN CONNECTION WITH AN ACTIVITY THAT IS RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY.

(2) IN AUTHORIZING A CREDIT UNDER THIS SUBSECTION, THE GOVERNING BODY OF THE COUNTY MAY PROVIDE, BY LAW, FOR:

(I) THE AMOUNT OF THE CREDIT;

(II) THE DURATION OF THE CREDIT; AND

(III) ANY OTHER PROVISION NECESSARY TO ADMINISTER THE CREDIT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.

Approved by the Governor, April 14, 2026.