

Chapter 619

**(Senate Bill 851)**

AN ACT concerning

**Anne Arundel County – Property Tax Credit – Rural Legacy Program**

FOR the purpose of authorizing the governing body of Anne Arundel County to grant, by law, a property tax credit against the county property tax imposed on real property that is located in a certain area and for which the property owner has sold certain development rights under the Rural Legacy Program; and generally relating to a property tax credit for property that is subject to the Rural Legacy Program.

BY repealing and reenacting, with amendments,  
Article – Tax – Property  
Section 9–303(d)  
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**

9–303.

(d) The governing body of Anne Arundel County may grant, by law, a property tax credit under this section against the county tax imposed on real property:

(1) that is subject to the State’s or county’s agricultural land preservation program; **OR**

(2) (i) **THAT IS LOCATED IN A RURAL LEGACY AREA AS DEFINED IN § 5–9A–02 OF THE NATURAL RESOURCES ARTICLE; AND**

(ii) **FOR WHICH THE PROPERTY OWNER HAS SOLD THE DEVELOPMENT RIGHTS UNDER THE RURAL LEGACY PROGRAM ESTABLISHED UNDER TITLE 5, SUBTITLE 9A OF THE NATURAL RESOURCES ARTICLE.**

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, May 26, 2026.**