

Chapter 782

(House Bill 1330)

AN ACT concerning

Homeowners' Property Tax Credit – Year–Round Application

FOR the purpose of altering the homeowners' property tax credit application cycle to be year–round for each taxable year; and generally relating to the homeowners' property tax credit.

BY repealing and reenacting, with amendments,
 Article – Tax – Property
 Section 9–104(j)(1), (l), (o), and (u)(1)
 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

9–104.

(j) (1) A property tax credit under this section may not be granted to a homeowner whose combined net worth exceeds \$200,000 as of December 31 of the calendar year that precedes [the] **JULY 1 OF THE TAXABLE** year [in] **FOR** which the homeowner applies for the property tax credit or whose combined gross income exceeds \$60,000 in that same calendar year.

(l) (1) On [or before] the February 15 that precedes the taxable year [in] **FOR** which the property tax credit under this section is sought, the Department shall make available that year's property tax credit application form.

(2) (i) Except as provided in subsections (m), (u), and (v) of this section, on or before [October 1] **FEBRUARY 14** of the taxable year [in] **FOR** which the property tax credit under this section is sought, a homeowner may apply to the Department for a property tax credit under this section.

(ii) The application shall be made on the form that the Department provides.

[(3) (i) For good cause, the Department may accept an application after October 1 but on or before October 31 of the taxable year.

(ii) The Department shall notify the homeowner in writing of its acceptance or rejection of a late application.】

[(4)] (3) The homeowner shall state under oath that the facts in the application are true.

[(5)] (4) (i) Except as provided in subparagraph (ii) of this paragraph, to substantiate the application, the applicant may be required to provide a copy of an income tax return, or other evidence detailing gross income or net worth.

(ii) An applicant who is required to substantiate an application under subparagraph (i) of this paragraph may, under penalties of perjury, attest to gross income in lieu of providing an income tax return if the applicant was not required to and did not file an income tax return.

(o) (1) For any eligible application received before the April 15 that precedes the taxable year [in] **FOR** which the property tax credit under this section is sought, the Department shall request the appropriate county collector to prepare a tax bill that reflects the final tax liability.

(2) If a homeowner presents the revised tax bill or a tax voucher with the tax bill to the county collector, the homeowner may make a single payment for the final tax liability.

(3) Except as provided in subsection (u) of this section[.]:

(I) if a credit is granted for an eligible application received after April 15 **BUT ON OR BEFORE OCTOBER 1**, property tax is not due on the property until 30 days after the revised tax bill is sent to the homeowner; **AND**

(II) IF A CREDIT IS GRANTED FOR AN ELIGIBLE APPLICATION RECEIVED AFTER OCTOBER 1 BUT ON OR BEFORE FEBRUARY 14, PROPERTY TAX IS DUE ON THE PROPERTY IN ACCORDANCE WITH § 10-204.3 OF THIS ARTICLE.

(4) If a municipal corporation or a special taxing district issues a tax bill separate from the county tax bill, the county may require the homeowner to submit:

(i) the separate tax bill; or

(ii) proof of payment of the separate tax bill.

(u) (1) Under the conditions set forth in this subsection, the Department may accept an application from a homeowner within:

(i) 1 year after April 15 of the taxable year for which the property tax credit under this section is sought, if the homeowner:

1. is applying for the first time; or
2. has filed an application on or before **[October 1] FEBRUARY 14** in each of the 3 taxable years immediately preceding the taxable year for which the credit is sought; or

(ii) 3 years after April 15 of the taxable year for which a credit is sought, if the homeowner is:

1. A. at least 70 years old as of the taxable year for which a credit is sought; or
B. enrolled in the Homeowner Protection Program established under Title 14, Subtitle 8, Part VII of this article; and
2. was eligible for the credit under this section for the taxable year for which the credit is sought.

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, 2027.

Approved by the Governor, May 26, 2026.