

HOUSE BILL 127

Q2

(PRE-FILED)

6lr1204
CF 6lr1708

By: **Delegate Metzgar**

Requested: October 15, 2025

Introduced and read first time: January 14, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Credits – Public Safety Officers and Public**
3 **School System Employees**

4 FOR the purpose of requiring the governing body of Baltimore County to grant, by law, a
5 property tax credit against the county property tax imposed on certain dwellings
6 owned by public safety officers or Baltimore County public school employees under
7 certain circumstances; and generally relating to property tax credits for public
8 employees in Baltimore County.

9 BY adding to
10 Article – Tax – Property
11 Section 9–305(j) and (k)
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2025 Supplement)

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

16 **Article – Tax – Property**

17 9–305.

18 **(J) (1) IN THIS SUBSECTION, “DWELLING” HAS THE MEANING STATED IN**
19 **§ 9–105 OF THIS TITLE.**

20 **(2) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL GRANT, BY**
21 **LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY**
22 **PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN THE COUNTY THAT IS OWNED**
23 **BY A PUBLIC SAFETY OFFICER.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



**(3) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL PROVIDE,
BY LAW, FOR:**

**(I) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER
THIS SUBSECTION;**

**(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT
UNDER THIS SUBSECTION;**

**(III) PROCEDURES FOR THE APPLICATION AND UNIFORM
PROCESSING OF REQUESTS FOR THE CREDIT; AND**

**(IV) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS
SUBSECTION.**

**(K) (1) IN THIS SUBSECTION, “DWELLING” HAS THE MEANING STATED IN
§ 9–105 OF THIS TITLE.**

**(2) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL GRANT, BY
LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY
PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN THE COUNTY THAT IS OWNED
BY AN EMPLOYEE OF THE PUBLIC SCHOOL SYSTEM OF BALTIMORE COUNTY.**

**(3) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL PROVIDE,
BY LAW, FOR:**

**(I) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER
THIS SUBSECTION;**

**(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT
UNDER THIS SUBSECTION;**

**(III) PROCEDURES FOR THE APPLICATION AND UNIFORM
PROCESSING OF REQUESTS FOR THE CREDIT; AND**

**(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
SUBSECTION.**

**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.**