

HOUSE BILL 368

Q2

6lr1040

By: Prince George's County Delegation

Introduced and read first time: January 19, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 Prince George's County – Supplemental Homeowners' Property Tax Credit – 3 Required

PG 412-26

5 FOR the purpose of requiring the governing body of Prince George's County to grant a
6 certain property tax credit to supplement the State homeowners' property tax credit;
7 providing that the State Department of Assessments and Taxation is responsible for
8 certain administrative duties with respect to the credit; requiring the county to
9 reimburse the Department for certain costs; and generally relating to a homeowners'
10 property tax credit supplement in Prince George's County.

11 BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9-215(a)

Annotated Code of Maryland

(2019 Replacement Volume and 2025 Supplement)

16 BY adding to

Article – Tax – Property

Section 9-318(k)

Annotated Code of Maryland

(2019 Replacement Volume and 2025 Supplement)

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

Article – Tax – Property

24 9-215.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) [The] EXCEPT AS PROVIDED IN § 9-318 OF THIS TITLE, THE Mayor and
2 City Council of Baltimore City or the governing body of a county may grant, by law, a local
3 supplement to the Homeowners Property Tax Credit Program provided under § 9-104 of
4 this title.

5 9-318.

6 (K) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE
7 MEANINGS INDICATED.

(II) "COMBINED INCOME" HAS THE MEANING STATED IN § 9-104
OF THIS TITLE.

10 (III) "DWELLING" HAS THE MEANING STATED IN § 9–104 OF THIS
11 TITLE.

12 (IV) "HOMEOWNER" HAS THE MEANING STATED IN § 9-104 OF
13 THIS TITLE.

14 (v) "NET WORTH" HAS THE MEANING STATED IN § 9-104 OF
15 THIS TITLE.

16 (VI) "TOTAL REAL PROPERTY TAX" MEANS THE SUM OF ALL
17 PROPERTY TAX RATES ON REAL PROPERTY FOR THE TAXABLE YEAR ON A DWELLING,
18 MULTIPLIED BY THE LESSER OF:

19 1. \$300,000; OR

26 (II) PRINCE GEORGE'S COUNTY MAY NOT OBTAIN
27 REIMBURSEMENT UNDER § 9-104(S) OF THIS TITLE FOR THE AMOUNT OF THE LOCAL
28 SUPPLEMENT REQUIRED UNDER THIS SUBSECTION.

(II) THE PERCENTAGE IS:

1. 0% OF THE FIRST \$8,000 OF COMBINED INCOME;

2. 4% OF THE NEXT \$4,000 OF COMBINED INCOME;

3. 6.5% OF THE NEXT \$4,000 OF COMBINED INCOME;

5 AND

4. 9% OF THE COMBINED INCOME OVER \$16,000.

(4) A PROPERTY TAX CREDIT UNDER THIS SUBSECTION MAY NOT BE

GRANTED:

14 (II) IF THE HOMEOWNER'S PROPERTY TAX CREDIT GRANTED
15 UNDER § 9-104 OF THIS TITLE EXCEEDS THE AMOUNT CALCULATED UNDER
16 PARAGRAPH (3) OF THIS SUBSECTION.

17 (5) (I) THE DEPARTMENT IS RESPONSIBLE FOR THE
18 ADMINISTRATIVE DUTIES THAT RELATE TO THE APPLICATION AND DETERMINATION
19 OF ELIGIBILITY FOR A PROPERTY TAX CREDIT UNDER THIS SUBSECTION.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
24 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.