

HOUSE BILL 590

Q8, Q6

6lr0979

By: **Howard County Delegation**

Introduced and read first time: January 28, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Transfer Tax – Use of Proceeds**

3 **Ho. Co. 12–26**

4 FOR the purpose of altering the name of the Howard County Agricultural Land
5 Preservation Fund to be the Howard County Agricultural Preservation and
6 Innovation Fund; specifying the use of certain transfer tax proceeds that are
7 distributed to the Fund; and generally relating to the transfer tax in Howard County.

8 BY repealing and reenacting, with amendments,
9 The Public Local Laws of Howard County
10 Section 20.304
11 Article 14 – Howard County
12 (2019 Edition and October 2024 Supplement, as amended)

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

15 **Article 14 – Howard County**

16 20.304.

17 (a) The Director of Finance shall collect and distribute transfer tax proceeds
18 attributable to the rate of the transfer tax imposed under section 20.301(a) of this subtitle
19 in the following manner:

20 (1) Twenty–five percent in a special fund known as “The School Site
21 Acquisition and Construction Fund,” and disbursements from this fund shall be made only
22 for the purposes set forth in section 9.102 of the Howard County Code;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) Twenty–five percent in a special fund known as “The Park Land
2 Watershed Facilities Fund,” and disbursements from this fund shall be made only for the
3 purposes set forth in section 19.100 of the Howard County Code; and

4 (3) The remainder in the general fund of the County, with the stipulation
5 that the County Council shall budget this remainder as follows:

6 (i) Fifty percent plus the interest thereon for the Howard County
7 Agricultural [Land] Preservation **AND INNOVATION** Fund **TO SUPPORT THE**
8 **AGRICULTURAL LAND PRESERVATION PROGRAM AND OTHER PROGRAMS,**
9 **SERVICES, OR INITIATIVES TO ENHANCE THE COMMERCIAL VIABILITY OR**
10 **ENVIRONMENTAL SUSTAINABILITY OF AGRICULTURE IN THE COUNTY;**

11 (ii) Twenty–five percent for community improvement and housing
12 programs primarily serving low income individuals and families and the homeless and for
13 urban renewal; and

14 (iii) Twenty–five percent for the acquisition or leasing of land for new
15 fire house sites and training facilities and the construction and maintenance of fire house
16 and training facilities, the acquisition and maintenance of fire equipment, and
17 supplementation of financial needs of fire companies.

18 (b) The Director of Finance shall collect any proceeds attributable to an increase
19 in the transfer tax rate authorized under section 20.301(b) of this subtitle and distribute
20 the proceeds to the general fund of the County to be used in the following manner:

21 (1) Twenty–five percent for capital projects for the Howard County Public
22 School System;

23 (2) Twenty–five percent for capital projects for the Department of
24 Recreation and Parks;

25 (3) Twenty–five percent for community improvement and housing
26 programs primarily serving low income individuals and families and the homeless and for
27 urban renewal; and

28 (4) Twenty–five percent for the acquisition or leasing of land for new fire
29 house sites and training facilities and the construction and maintenance of fire house and
30 training facilities, the acquisition and maintenance of fire equipment, and supplementation
31 of financial needs of fire companies.

32 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
33 1, 2026.