

# HOUSE BILL 842

Q1

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By: Delegates Griffith, Allen, Arentz, Behler, Boaf0, Buckel, Cardin, Ciliberti, Crutchfield, Hartman, Hornberger, Howard, A. Johnson, D. Jones, McComas, Miller, T. Morgan, Odom, Pruski, Reilly, Rogers, Rose, Sample-Hughes, Schmidt, Stinnett, and Tomlinson

Introduced and read first time: February 4, 2026

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 6, 2026

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax Exemption—Property Acquired by Surviving Spouse of Service**  
3 **Member—Repeal of Time Limitation Credit – Surviving Spouse of Military**  
4 **Service Member**

5 FOR the purpose of ~~repealing a requirement that a dwelling house of a surviving spouse of~~  
6 ~~a service member who died in the line of duty be acquired within a certain number~~  
7 ~~of years of the service member's death to qualify for a real property tax exemption;~~  
8 ~~and generally relating to a real property tax exemption for a dwelling house acquired~~  
9 ~~by a surviving spouse of a service member who died in the line of duty~~ authorizing  
10 the Mayor and City Council of Baltimore City or the governing body of a county or  
11 municipal corporation to grant, by law, a property tax credit against the county or  
12 municipal corporation property tax imposed on the dwelling house of a surviving  
13 spouse of a military service member who is ineligible for a certain property tax  
14 exemption; and generally relating to a property tax credit for a surviving spouse of a  
15 military service member.

16 BY repealing and reenacting, without amendments,  
17 Article – Tax – Property  
18 Section 7–208(a)  
19 Annotated Code of Maryland  
20 (2019 Replacement Volume and 2025 Supplement)

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 BY ~~repealing and reenacting, with amendments,~~ adding to

2 Article – Tax – Property

3 Section ~~7-208(b)~~ 9-267.1

4 Annotated Code of Maryland

5 (2019 Replacement Volume and 2025 Supplement)

6 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

7 That the Laws of Maryland read as follows:

8 **Article – Tax – Property**

9 7-208.

10 (a) (1) In this section the following words have the meanings indicated.

11 (2) “Disabled active duty service member” means an individual in active  
12 service of the military, naval, or air service as defined in 38 U.S.C. § 101 who has a service  
13 connected physical disability that:

14 (i) is reasonably certain to continue for the life of the service  
15 member; and

16 (ii) was not caused or incurred by misconduct of the service member.

17 (3) (i) “Disabled veteran” means an individual who:

18 1. is honorably discharged or released under honorable  
19 circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and

20 2. has been declared by the U.S. Department of Veterans  
21 Affairs to have a permanent 100% service connected disability that results from blindness  
22 or other disabling cause that:

23 A. is reasonably certain to continue for the life of the veteran;  
24 and

25 B. was not caused or incurred by misconduct of the veteran.

26 (ii) “Disabled veteran” includes an individual who qualifies  
27 posthumously for a 100% service connected disability.

28 (4) “Dwelling house”:

29 (i) means real property that is:

30 1. the legal residence of a disabled active duty service  
31 member, disabled veteran, or surviving spouse; and



1 ~~(2) the application requirements of subsection (d) of this section are met.~~

2 **9-267.1.**

3 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**  
4 **INDICATED.**

5 **(2) "DWELLING HOUSE" HAS THE MEANING STATED IN § 7-208 OF**  
6 **THIS ARTICLE.**

7 **(3) "SURVIVING SPOUSE" HAS THE MEANING STATED IN § 7-208 OF**  
8 **THIS ARTICLE.**

9 **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
10 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,**  
11 **A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION**  
12 **PROPERTY TAX IMPOSED ON THE DWELLING HOUSE OF A SURVIVING SPOUSE IF THE**  
13 **SURVIVING SPOUSE IS INELIGIBLE FOR THE PROPERTY TAX EXEMPTION UNDER §**  
14 **7-208 OF THIS ARTICLE.**

15 **(C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
16 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY**  
17 **LAW, FOR:**

18 **(1) THE AMOUNT AND DURATION OF THE TAX CREDIT;**

19 **(2) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR THE TAX CREDIT;**

20 **(3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND**  
21 **UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

22 **(4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**  
23 **CREDIT.**

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
25 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.