

# HOUSE BILL 888

Q2  
HB 1333/25 – W&M

6lr1782  
CF SB 500

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By: **Washington County Delegation**

Introduced and read first time: February 4, 2026

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 13, 2026

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

1 AN ACT concerning

2 **Washington County – Property Tax Credit for Disabled Veterans – Eligibility**

3 FOR the purpose of expanding eligibility for a certain property tax credit in Washington  
4 County for certain disabled veterans to include certain members of the National  
5 Oceanic and Atmospheric Administration and the Public Health Service; and  
6 generally relating to a property tax credit for disabled veterans in Washington  
7 County.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – Property  
10 Section 9–323(g)  
11 Annotated Code of Maryland  
12 (2019 Replacement Volume and 2025 Supplement)

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

15 **Article – Tax – Property**

16 9–323.

17 (g) (1) (i) In this subsection the following words have the meanings  
18 indicated.

19 (ii) 1. “Disabled veteran” means an individual who:

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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                   A.     is honorably discharged or released under honorable  
2 circumstances from [active military, naval, or air service] **THE UNIFORMED SERVICES** as  
3 defined in [38 U.S.C. § 101] **10 U.S.C. § 101**; and

4                   B.     has been declared by the U.S. Department of Veterans  
5 Affairs to have a permanent service-connected disability that results from blindness or  
6 other disabling cause that:

7                   I.     is reasonably certain to continue for the life of the veteran;  
8 and

9                   II.    was not caused or incurred by misconduct of the veteran.

10                  2.     “Disabled veteran” includes an individual who qualifies  
11 posthumously for a service-connected disability.

12                  (iii)  “Dwelling house”:

13                   1.     means real property that is:

14                   A.     the legal residence of a disabled veteran or a surviving  
15 spouse; and

16                   B.     occupied by not more than two families; and

17                   2.     includes the lot or curtilage and structures necessary to  
18 use the real property as a residence.

19                  (iv)  “Surviving spouse” means an individual who has not remarried  
20 and who is the surviving spouse of a disabled veteran.

21                  (2)    The governing body of Washington County may grant, by law, a  
22 property tax credit under this subsection against the county property tax imposed on a  
23 dwelling house if:

24                   (i)    the dwelling house is owned by:

25                   1.     a disabled veteran; or

26                   2.     a surviving spouse of a disabled veteran, if:

27                   A.     the dwelling house was owned by the disabled veteran at  
28 the time of the disabled veteran’s death; and

29                   B.     the surviving spouse meets the requirements of paragraph  
30 (4) of this subsection; and

1 (ii) the application requirements of paragraph (5) of this subsection  
2 are met.

3 (3) The property tax credit granted under this subsection shall equal a  
4 percentage of the amount of property tax imposed on the dwelling house that is equal to  
5 the percentage of the disabled veteran's service-connected disability rating.

6 (4) After a disabled veteran dies, the surviving spouse of the disabled  
7 veteran may receive a disabled veteran's property tax credit for the dwelling house that  
8 was formerly owned by the disabled veteran if:

9 (i) the dwelling house received a property tax credit under this  
10 subsection; and

11 (ii) the surviving spouse owns and resides in the dwelling house.

12 (5) (i) A disabled veteran or a surviving spouse of a disabled veteran  
13 shall apply for the property tax credit under this subsection by providing to the county:

14 1. a copy of the disabled veteran's discharge certificate from  
15 active military, naval, or air service; and

16 2. on the form provided by the county, a certification of the  
17 disabled veteran's disability from the U.S. Department of Veterans Affairs.

18 (ii) The disabled veteran's certificate of disability may not be  
19 inspected by individuals other than:

20 1. the disabled veteran; or

21 2. appropriate employees of the county.

22 (6) The governing body of Washington County may provide, by law, for:

23 (i) the duration of the tax credit;

24 (ii) regulations and procedures for the application and uniform  
25 processing of requests for the tax credit; and

26 (iii) any other provision necessary to carry out the tax credit under  
27 this subsection.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
29 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.