

HOUSE BILL 1096

Q1

6lr2338

By: **Delegates J. Long, Alston, Harrison, Ivey, Patterson, Roberts, Taylor, Toles, and Woods**

Introduced and read first time: February 11, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credits – Notice Through Property Tax Bill**

3 FOR the purpose of requiring the Mayor and City Council of Baltimore City or the
4 governing body of a county to give notice of certain property tax credits for which a
5 taxpayer may be eligible through the property tax bill; and generally relating to
6 notice of property tax credits.

7 BY renumbering

8 Article – Tax – Property

9 Section 9–101 and 9–401

10 to be Section 9–101.1 and 9–401.1, respectively

11 Annotated Code of Maryland

12 (2019 Replacement Volume and 2025 Supplement)

13 BY adding to

14 Article – Tax – Property

15 Section 9–101 and 9–401

16 Annotated Code of Maryland

17 (2019 Replacement Volume and 2025 Supplement)

18 BY repealing and reenacting, with amendments,

19 Article – Tax – Property

20 Section 9–201 and 9–301(d)

21 Annotated Code of Maryland

22 (2019 Replacement Volume and 2025 Supplement)

23 BY repealing and reenacting, without amendments,

24 Article – Tax – Property

25 Section 9–301(a)

26 Annotated Code of Maryland

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2019 Replacement Volume and 2025 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 9–101 and 9–401 of Article – Tax – Property of the Annotated Code of Maryland be renumbered to be Section(s) 9–101.1 and 9–401.1, respectively.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Tax – Property

9–101.

(A) EXCEPT AS OTHERWISE SPECIFICALLY PROVIDED, THE PROVISIONS OF THIS SECTION APPLY TO PROPERTY TAX CREDITS GRANTED UNDER THIS SUBTITLE.

(B) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, WHEN A PROPERTY TAX BILL IS SENT TO A TAXPAYER WHO MAY BE ELIGIBLE FOR A PROPERTY TAX CREDIT UNDER THIS SUBTITLE, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL WRITTEN NOTICE OF EACH PROPERTY TAX CREDIT UNDER THIS SUBTITLE FOR WHICH THE TAXPAYER MAY BE ELIGIBLE.

(C) IF A PERSON WHO IS NOT THE TAXPAYER IS THE RECIPIENT OF THE PROPERTY TAX BILL, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL THE NOTICE REQUIRED UNDER SUBSECTION (B) OF THIS SECTION TO THAT PERSON AND THAT PERSON SHALL NOTIFY THE TAXPAYER IN WRITING.

9–201.

(a) (1) In this [section] SUBSECTION, “property tax credit” means a property tax credit or exemption that is granted under § 9–205 or § 9–209 of this subtitle or Subtitle 3 of this title.

[(b)] (2) Annually on or before October 31, the Mayor and City Council of Baltimore City or each governing body that grants a property tax credit shall submit to the Department on the form that the Department provides the following information for the current taxable year:

[(1)] (I) the total value of all property tax credits granted;

[(2)] (II) an itemized list of all of the property tax credits granted for real property; and

1 ~~[(3)] (III)~~ an itemized list of the property tax credits granted for personal
2 property.

3 ~~[(c)] (3)~~ The Mayor and City Council of Baltimore City or each governing body
4 that grants a property tax credit shall:

5 ~~[(1)] (I)~~ in the same manner as the assessment roll, make available for
6 public inspection bound copies of the form required by ~~[subsection (b)] PARAGRAPH (2)~~ of
7 this ~~[section] SUBSECTION~~; and

8 ~~[(2)] (II)~~ identify clearly on the tax roll the properties that are granted a
9 property tax credit ~~[under this section]~~.

10 **(B) (1) EXCEPT AS OTHERWISE SPECIFICALLY PROVIDED, THE**
11 **PROVISIONS OF THIS SUBSECTION APPLY TO PROPERTY TAX CREDITS GRANTED**
12 **UNDER THIS SUBTITLE.**

13 **(2) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION,**
14 **WHEN A PROPERTY TAX BILL IS SENT TO A TAXPAYER WHO MAY BE ELIGIBLE FOR A**
15 **COUNTY PROPERTY TAX CREDIT UNDER THIS SUBTITLE, THE MAYOR AND CITY**
16 **COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL**
17 **INCLUDE WITH THE PROPERTY TAX BILL WRITTEN NOTICE OF EACH COUNTY**
18 **PROPERTY TAX CREDIT UNDER THIS SUBTITLE FOR WHICH THE TAXPAYER MAY BE**
19 **ELIGIBLE.**

20 **(3) IF A PERSON WHO IS NOT THE TAXPAYER IS THE RECIPIENT OF**
21 **THE PROPERTY TAX BILL, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR**
22 **THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL**
23 **THE NOTICE REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION TO THAT**
24 **PERSON AND THAT PERSON SHALL NOTIFY THE TAXPAYER IN WRITING.**

25 9-301.

26 (a) Except as otherwise specifically provided, the provisions of this section apply
27 to property tax credits granted under this subtitle.

28 (d) **(1)** When a **PROPERTY** tax bill is sent to a taxpayer who **[is entitled to]**
29 **MAY BE ELIGIBLE FOR** a property tax credit under this subtitle, the Mayor and City
30 Council of Baltimore City or the **[appropriate]** governing body **OF A COUNTY** shall **[give]**
31 **INCLUDE WITH THE PROPERTY TAX BILL WRITTEN** notice of each property tax credit
32 under this subtitle **[that] FOR WHICH** the taxpayer **[is entitled to] MAY BE ELIGIBLE.**

33 **(2) IF A PERSON WHO IS NOT THE TAXPAYER IS THE RECIPIENT OF**
34 **THE PROPERTY TAX BILL, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR**

1 THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL
2 THE NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION TO THAT
3 PERSON AND THAT PERSON SHALL NOTIFY THE TAXPAYER IN WRITING.

4 **9-401.**

5 (A) EXCEPT AS OTHERWISE SPECIFICALLY PROVIDED, THE PROVISIONS OF
6 THIS SECTION APPLY TO PROPERTY TAX CREDITS GRANTED UNDER THIS SUBTITLE.

7 (B) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, WHEN A
8 PROPERTY TAX BILL IS SENT TO A TAXPAYER WHO MAY BE ELIGIBLE FOR A COUNTY
9 PROPERTY TAX CREDIT UNDER THIS SUBTITLE, THE MAYOR AND CITY COUNCIL OF
10 BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH
11 THE PROPERTY TAX BILL WRITTEN NOTICE OF EACH COUNTY PROPERTY TAX CREDIT
12 UNDER THIS SUBTITLE FOR WHICH THE TAXPAYER MAY BE ELIGIBLE.

13 (C) IF A PERSON WHO IS NOT THE TAXPAYER IS THE RECIPIENT OF THE
14 PROPERTY TAX BILL, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
15 GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL THE
16 NOTICE REQUIRED UNDER SUBSECTION (B) OF THIS SECTION TO THAT PERSON AND
17 THAT PERSON SHALL NOTIFY THE TAXPAYER IN WRITING.

18 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June
19 1, 2026.