

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

Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 26, 2026

CHAPTER _____

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;~~ collector for each county to
6 include in the written materials sent with each property tax bill a website address
7 or quick-response code for a county government webpage that lists each property tax
8 credit that is available to taxpayers in the county and includes an explanation of how
9 to apply for the tax credits; and generally relating to notice of property tax credits.

10 ~~BY renumbering~~

11 ~~Article – Tax – Property~~

12 ~~Section 9-101 and 9-401~~

13 ~~to be Section 9-101.1 and 9-401.1, respectively~~

14 ~~Annotated Code of Maryland~~

15 ~~(2019 Replacement Volume and 2025 Supplement)~~

16 BY adding to

17 Article – Tax – Property

18 Section ~~9-101 and 9-401~~ 4-201.3

19 Annotated Code of Maryland

20 (2019 Replacement Volume and 2025 Supplement)

21 ~~BY repealing and reenacting, with amendments,~~

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.



~~Article Tax Property~~
~~Section 9-201 and 9-301(d)~~
~~Annotated Code of Maryland~~
~~(2019 Replacement Volume and 2025 Supplement)~~

~~BY repealing and reenacting, without amendments,~~
~~Article Tax Property~~
~~Section 9-301(a)~~
~~Annotated Code of Maryland~~
~~(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~~

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

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

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

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

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

~~(2) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, WHEN A PROPERTY TAX BILL IS SENT TO A TAXPAYER WHO MAY BE ELIGIBLE FOR A COUNTY 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 COUNTY PROPERTY TAX CREDIT UNDER THIS SUBTITLE FOR WHICH THE TAXPAYER MAY BE ELIGIBLE.~~

~~(3) 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 PARAGRAPH (2) OF THIS SUBSECTION TO THAT PERSON AND THAT PERSON SHALL NOTIFY THE TAXPAYER IN WRITING.~~

~~9-301.~~

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

1 **(2)** **INCLUDES A BRIEF EXPLANATION OF HOW TO APPLY FOR THE TAX**
2 **CREDITS.**

3 SECTION ~~3~~ 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 2026.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.