

HOUSE BILL 1330

Q1

6lr3244

By: **Delegates Hornberger and Wims**

Introduced and read first time: February 12, 2026

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 6, 2026

CHAPTER _____

1 AN ACT concerning

2 **Homeowners' Property Tax Credit – Year–Round Application**

3 FOR the purpose of altering the homeowners' property tax credit application cycle to be
4 year–round for each taxable year; and generally relating to the homeowners'
5 property tax credit.

6 BY repealing and reenacting, with amendments,
7 Article – Tax – Property
8 Section 9–104(j)(1), (l), (o), and (u)(1)
9 Annotated Code of Maryland
10 (2019 Replacement Volume and 2025 Supplement)

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

13 **Article – Tax – Property**

14 9–104.

15 (j) (1) A property tax credit under this section may not be granted to a
16 homeowner whose combined net worth exceeds \$200,000 as of December 31 of the calendar
17 year that precedes [the] **JULY 1 OF THE TAXABLE** year [in] **FOR** which the homeowner
18 applies for the property tax credit or whose combined gross income exceeds \$60,000 in that
19 same calendar year.

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 (1) (1) On [or before] the February 15 that precedes the taxable year [in] **FOR**
2 which the property tax credit under this section is sought, the Department shall make
3 available that year's property tax credit application form.

4 (2) (i) Except as provided in subsections (m), (u), and (v) of this section,
5 on or before [October 1] **FEBRUARY 14** of the taxable year [in] **FOR** which the property
6 tax credit under this section is sought, a homeowner may apply to the Department for a
7 property tax credit under this section.

8 (ii) The application shall be made on the form that the Department
9 provides.

10 [(3) (i) For good cause, the Department may accept an application after
11 October 1 but on or before October 31 of the taxable year.

12 (ii) The Department shall notify the homeowner in writing of its
13 acceptance or rejection of a late application.]

14 [(4)] **(3)** The homeowner shall state under oath that the facts in the
15 application are true.

16 [(5)] **(4)** (i) Except as provided in subparagraph (ii) of this paragraph,
17 to substantiate the application, the applicant may be required to provide a copy of an
18 income tax return, or other evidence detailing gross income or net worth.

19 (ii) An applicant who is required to substantiate an application
20 under subparagraph (i) of this paragraph may, under penalties of perjury, attest to gross
21 income in lieu of providing an income tax return if the applicant was not required to and
22 did not file an income tax return.

23 (o) (1) For any eligible application received before the April 15 that precedes
24 the taxable year [in] **FOR** which the property tax credit under this section is sought, the
25 Department shall request the appropriate county collector to prepare a tax bill that reflects
26 the final tax liability.

27 (2) If a homeowner presents the revised tax bill or a tax voucher with the
28 tax bill to the county collector, the homeowner may make a single payment for the final tax
29 liability.

30 (3) Except as provided in subsection (u) of this section[,]:

31 **(I)** if a credit is granted for an eligible application received after
32 April 15 **BUT ON OR BEFORE OCTOBER 1**, property tax is not due on the property until
33 30 days after the revised tax bill is sent to the homeowner; **AND**

1 **(II) IF A CREDIT IS GRANTED FOR AN ELIGIBLE APPLICATION**
2 **RECEIVED AFTER OCTOBER 1 BUT ON OR BEFORE FEBRUARY 14, PROPERTY TAX IS**
3 **DUE ON THE PROPERTY IN ACCORDANCE WITH § 10-204.3 OF THIS ARTICLE.**

4 (4) If a municipal corporation or a special taxing district issues a tax bill
5 separate from the county tax bill, the county may require the homeowner to submit:

6 (i) the separate tax bill; or

7 (ii) proof of payment of the separate tax bill.

8 (u) (1) Under the conditions set forth in this subsection, the Department may
9 accept an application from a homeowner within:

10 (i) 1 year after April 15 of the taxable year for which the property
11 tax credit under this section is sought, if the homeowner:

12 1. is applying for the first time; or

13 2. has filed an application on or before **[October 1]**
14 **FEBRUARY 14** in each of the 3 taxable years immediately preceding the taxable year for
15 which the credit is sought; or

16 (ii) 3 years after April 15 of the taxable year for which a credit is
17 sought, if the homeowner is:

18 1. A. at least 70 years old as of the taxable year for which
19 a credit is sought; or

20 B. enrolled in the Homeowner Protection Program
21 established under Title 14, Subtitle 8, Part VII of this article; and

22 2. was eligible for the credit under this section for the taxable
23 year for which the credit is sought.

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, 2027.