

# HOUSE BILL 1482

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By: **Delegates Arentz, Hornberger, Howard, McComas, Miller, Nkongolo, Reilly, and Rose**

Introduced and read first time: February 13, 2026

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit for Dwelling House of Disabled Veterans and Surviving**  
3 **Spouses – Revisions**

4 FOR the purpose of requiring, rather than authorizing, the governing body of a county or a  
5 municipal corporation to grant a certain property tax credit against the county or  
6 municipal corporation property tax imposed on the dwelling house of certain disabled  
7 veterans and their surviving spouses; altering the amount of the property tax credit;  
8 and generally relating to a property tax credit for the dwelling house of a disabled  
9 veteran and a surviving spouse.

10 BY renumbering

11 Article – Tax – Property

12 Section 9–265

13 to be Section 9–112

14 Annotated Code of Maryland

15 (2019 Replacement Volume and 2025 Supplement)

16 BY repealing and reenacting, with amendments,

17 Article – Tax – Property

18 Section 9–112

19 Annotated Code of Maryland

20 (2019 Replacement Volume and 2025 Supplement)

21 (As enacted by Section 1 of this Act)

22 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
23 That Section(s) 9–265 of Article – Tax – Property of the Annotated Code of Maryland be  
24 renumbered to be Section(s) 9–112.

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



**Article – Tax – Property**

1  
2 9–112.

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

4 (2) “Disabled veteran” means an individual who:

5 (i) is honorably discharged or released under honorable  
6 [circumstances] **CONDITIONS** from active military, naval, or air service as defined in 38  
7 U.S.C. § 101; and

8 (ii) [1. has been declared by the U.S. Department of Veterans  
9 Affairs to have a permanent service–connected disability of at least 50% that results from  
10 blindness or any other disabling cause that:

11 A. is reasonably certain to continue for the life of the veteran;  
12 and

13 B. was not caused or incurred by misconduct of the veteran;  
14 or

15 2.] has been declared by the U.S. Department of Veterans  
16 Affairs to have a **PERMANENT OR** nonpermanent service–connected disability of [100%]  
17 **AT LEAST 20%** that results from blindness or any other disabling cause that was not  
18 caused or incurred by misconduct of the veteran.

19 (3) “Dwelling house”:

20 (i) means real property that is:

21 1. the legal residence of a disabled veteran; and

22 2. occupied by not more than two families; and

23 (ii) includes the lot or curtilage and structures necessary to use the  
24 real property as a residence.

25 (b) The Mayor and City Council of Baltimore City or the governing body of a  
26 county or municipal corporation [may] **SHALL** grant, by law, a property tax credit under  
27 this section against the county or municipal corporation property tax imposed on a dwelling  
28 house if:

29 (1) the dwelling house is owned by a disabled veteran;

1 (2) the disabled veteran's federal adjusted gross income for the  
2 immediately preceding taxable year does not exceed \$100,000; and

3 (3) the application requirements of subsection (d) of this section are met.

4 (c) The property tax credit granted under this section shall equal:

5 (1) [50%] **80%** of the county or municipal corporation property tax imposed  
6 on the dwelling house if the disabled veteran's service-connected disability rating is at least  
7 [75%] **70%** and the disabled veteran does not qualify for a property tax exemption under §  
8 7-208 of this article; [or]

9 (2) [25%] **40%** of the county or municipal corporation property tax imposed  
10 on the dwelling house if the disabled veteran's service-connected disability rating is at least  
11 50% but not more than [74%] **69%**; **OR**

12 **(3) 20% OF THE COUNTY OR MUNICIPAL CORPORATION PROPERTY**  
13 **TAX IMPOSED ON THE DWELLING HOUSE IF THE DISABLED VETERAN'S**  
14 **SERVICE-CONNECTED DISABILITY RATING IS AT LEAST 20% BUT NOT MORE THAN**  
15 **49%.**

16 (d) (1) A disabled veteran shall apply for the property tax credit under this  
17 section by providing to the county or municipal corporation:

18 (i) a copy of the disabled veteran's [discharge certificate] **DD FORM**  
19 **214** from active military, naval, or air service; and

20 (ii) on the form provided by the county or municipal corporation, a  
21 certification of the disabled veteran's disability from the U.S. Department of Veterans  
22 Affairs.

23 (2) The disabled veteran's certificate of disability may not be inspected by  
24 individuals other than:

25 (i) the disabled veteran; or

26 (ii) appropriate employees of the county or municipal corporation.

27 (e) The Mayor and City Council of Baltimore City or the governing body of a  
28 county or municipal corporation [may] **SHALL**, by law, continue to provide the property tax  
29 credit under this section to the surviving spouse of the disabled veteran.

30 (f) The Mayor and City Council of Baltimore City or the governing body of a  
31 county or municipal corporation may provide, by law, for:

32 (1) the duration of the tax credit;

1                   (2) regulations and procedures for the application and uniform processing  
2 of requests for the tax credit;

3                   (3) the definition of surviving spouse and the amount and duration of the  
4 tax credit for the surviving spouse; **AND**

5                   (4) **[notwithstanding subsection (a)(2)(ii)2 of this section, eligibility criteria**  
6 **for the credit allowed under this section that limits the credit to individuals described under**  
7 **subsection (a)(2)(ii)1 of this section; and**

8                   (5)] any other provision necessary to carry out the tax credit under this  
9 section.

10                   SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
11 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.