

# SENATE BILL 235

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6lr1708  
CF HB 127

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By: **Senator Salling**

Introduced and read first time: January 15, 2026

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Credits – Public Safety Officers and Public**  
3 **School System Employees**

4 FOR the purpose of requiring the governing body of Baltimore County to grant, by law, a  
5 property tax credit against the county property tax imposed on certain dwellings  
6 owned by public safety officers or Baltimore County public school employees under  
7 certain circumstances; and generally relating to property tax credits for public  
8 employees in Baltimore County.

9 BY adding to  
10 Article – Tax – Property  
11 Section 9–305(j) and (k)  
12 Annotated Code of Maryland  
13 (2019 Replacement Volume and 2025 Supplement)

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

16 **Article – Tax – Property**

17 9–305.

18 **(J) (1) IN THIS SUBSECTION, “DWELLING” HAS THE MEANING STATED IN**  
19 **§ 9–105 OF THIS TITLE.**

20 **(2) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL GRANT, BY**  
21 **LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY**  
22 **PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN THE COUNTY THAT IS OWNED**  
23 **BY A PUBLIC SAFETY OFFICER.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



**(3) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL PROVIDE,  
BY LAW, FOR:**

**(I) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER  
THIS SUBSECTION;**

**(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT  
UNDER THIS SUBSECTION;**

**(III) PROCEDURES FOR THE APPLICATION AND UNIFORM  
PROCESSING OF REQUESTS FOR THE CREDIT; AND**

**(IV) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS  
SUBSECTION.**

**(K) (1) IN THIS SUBSECTION, “DWELLING” HAS THE MEANING STATED IN  
§ 9–105 OF THIS TITLE.**

**(2) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL GRANT, BY  
LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY  
PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN THE COUNTY THAT IS OWNED  
BY AN EMPLOYEE OF THE PUBLIC SCHOOL SYSTEM OF BALTIMORE COUNTY.**

**(3) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL PROVIDE,  
BY LAW, FOR:**

**(I) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER  
THIS SUBSECTION;**

**(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT  
UNDER THIS SUBSECTION;**

**(III) PROCEDURES FOR THE APPLICATION AND UNIFORM  
PROCESSING OF REQUESTS FOR THE CREDIT; AND**

**(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS  
SUBSECTION.**

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