

SENATE BILL 235

Q2

6lr1708
CF HB 127

By: Senator Salling

Introduced and read first time: January 15, 2026

Assigned to: Budget and Taxation

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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
28 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.