

# SENATE BILL 500

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By: Washington County Senators

Introduced and read first time: February 2, 2026

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Washington County – Property Tax Credit for Disabled Veterans – Eligibility**

3 FOR the purpose of expanding eligibility for a certain property tax credit in Washington  
4 County for certain disabled veterans to include certain members of the National  
5 Oceanic and Atmospheric Administration and the Public Health Service; and  
6 generally relating to a property tax credit for disabled veterans in Washington  
7 County.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 9-323(g)

11 Annotated Code of Maryland

12 (2019 Replacement Volume and 2025 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

14 That the Laws of Maryland read as follows:

15 **Article – Tax – Property**

16 9-323.

17 (g) (1) (i) In this subsection the following words have the meanings  
18 indicated.

19 (ii) 1. “Disabled veteran” means an individual who:

20 A. is honorably discharged or released under honorable  
21 circumstances from [active military, naval, or air service] THE UNIFORMED SERVICES as  
22 defined in [38 U.S.C. § 101] 10 U.S.C. § 101; and

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



6 II. was not caused or incurred by misconduct of the veteran.

9 (iii) “Dwelling house”:

10 1. means real property that is:

13 B. occupied by not more than two families; and

16 (iv) "Surviving spouse" means an individual who has not remarried  
17 and who is the surviving spouse of a disabled veteran.

21 (i) the dwelling house is owned by:

22 1. a disabled veteran; or

23 2. a surviving spouse of a disabled veteran, if:

(ii) the application requirements of paragraph (5) of this subsection are met.

(3) The property tax credit granted under this subsection shall equal a percentage of the amount of property tax imposed on the dwelling house that is equal to the percentage of the disabled veteran's service-connected disability rating.

7 (i) the dwelling house received a property tax credit under this  
8 subsection; and

9 (ii) the surviving spouse owns and resides in the dwelling house.

10 (5) (i) A disabled veteran or a surviving spouse of a disabled veteran  
11 shall apply for the property tax credit under this subsection by providing to the county:

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

18 1. the disabled veteran; or

20 (6) The governing body of Washington County may provide, by law, for:

21 (i) the duration of the tax credit;

22 (ii) regulations and procedures for the application and uniform  
23 processing of requests for the tax credit; and

24 (iii) any other provision necessary to carry out the tax credit under  
25 this subsection.

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