

SENATE BILL 847

Q2

6lr3234
CF HB 889

By: **Senators Carozza and Mautz**

Introduced and read first time: February 6, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Wicomico County – Property Tax Credit – Salisbury Neighborhood Housing**
3 **Services, Inc.**

4 FOR the purpose of authorizing the governing body of Wicomico County or a municipal
5 corporation in Wicomico County to grant, by law, a property tax credit against the
6 county or municipal corporation property tax imposed on certain real property owned
7 by Salisbury Neighborhood Housing Services, Inc.; and generally relating to a
8 property tax credit for real property owned by Salisbury Neighborhood Housing
9 Services, Inc.

10 BY adding to

11 Article – Tax – Property

12 Section 9–324(d)

13 Annotated Code of Maryland

14 (2019 Replacement Volume and 2025 Supplement)

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

17 Article – Tax – Property

18 9–324.

19 **(D) (1) THE GOVERNING BODY OF WICOMICO COUNTY OR THE**
20 **GOVERNING BODY OF A MUNICIPAL CORPORATION IN WICOMICO COUNTY MAY**
21 **GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL**
22 **CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



4 (II) USED FOR THE PURPOSES OF DEVELOPMENT,
5 REHABILITATION, AND TRANSFER TO A PRIVATE OWNER; AND

6 (III) NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE
7 BUILDINGS OWNED BY SALISBURY NEIGHBORHOOD HOUSING SERVICES, INC.

13 (I) ALL REAL PROPERTY HOLDINGS OF SALISBURY
14 NEIGHBORHOOD HOUSING SERVICES, INC., IN THE JURISDICTION GRANTING THE
15 TAX CREDIT; AND

22 (I) THE AMOUNT, TERMS, SCOPE, AND DURATION OF THE TAX
23 CREDIT UNDER THIS SUBSECTION; AND

24 (II) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
25 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.