

SENATE BILL 851

Q2
SB 1019/19 – B&T

6lr1845
CF HB 320

By: **Anne Arundel County Senators**
Introduced and read first time: February 6, 2026
Assigned to: Budget and Taxation

Committee Report: Favorable
Senate action: Adopted
Read second time: February 28, 2026

CHAPTER _____

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – Rural Legacy Program**

3 FOR the purpose of authorizing the governing body of Anne Arundel County to grant, by
4 law, a property tax credit against the county property tax imposed on real property
5 that is located in a certain area and for which the property owner has sold certain
6 development rights under the Rural Legacy Program; and generally relating to a
7 property tax credit for property that is subject to the Rural Legacy Program.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 9–303(d)
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 9–303.

17 (d) The governing body of Anne Arundel County may grant, by law, a property
18 tax credit under this section against the county tax imposed on real property:

19 **(1)** that is subject to the State’s or county’s agricultural land preservation

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 program; OR

2 (2) (I) THAT IS LOCATED IN A RURAL LEGACY AREA AS DEFINED
3 IN § 5-9A-02 OF THE NATURAL RESOURCES ARTICLE; AND

4 (II) FOR WHICH THE PROPERTY OWNER HAS SOLD THE
5 DEVELOPMENT RIGHTS UNDER THE RURAL LEGACY PROGRAM ESTABLISHED
6 UNDER TITLE 5, SUBTITLE 9A OF THE NATURAL RESOURCES ARTICLE.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
8 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.