

Chapter 800

(House Bill 211)

AN ACT concerning

Baltimore County – Property Tax Credit – Fraternal Order of Police Lodge 34

FOR the purpose of authorizing the governing body of Baltimore County to grant, by law, a property tax credit against the county property tax imposed on certain real property owned by the Fraternal Order of Police Lodge 34; and generally relating to a property tax credit for real property owned by the Fraternal Order of Police Lodge 34 in Baltimore County.

BY adding to

Article – Tax – Property
Section 9–305(j)
Annotated Code of Maryland
(2019 Replacement Volume and 2025 Supplement)

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

Article – Tax – Property

9–305.

(J) (1) THE GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:

(I) OWNED BY THE FRATERNAL ORDER OF POLICE LODGE 34;
AND

(II) LOCATED AT 730 WAMPLER ROAD, MIDDLE RIVER, MARYLAND.

(2) FOR EACH TAXABLE YEAR, THE AMOUNT OF THE PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION SHALL EQUAL 100% OF THE PROPERTY TAX IMPOSED ON THE PROPERTY.

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.

Approved by the Governor, May 26, 2026.