

**Department of Legislative Services**  
Maryland General Assembly  
2026 Session

**FISCAL AND POLICY NOTE**  
**First Reader**

Senate Bill 117  
(Senator Folden)  
Budget and Taxation

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**Property Tax - Credit for Surviving Spouse of Fallen Public Safety Officer or  
Judicial Officer - Alteration**

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This bill expands the local option property tax credit for the surviving spouse of a disabled or fallen public safety or judicial officer to include a surviving spouse who has remarried. Under current law, a surviving spouse may not be remarried and claim the property tax credit. **The bill takes effect June 1, 2026, and applies to taxable years beginning after June 30, 2026.**

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Local property tax revenues may decrease beginning in FY 2027 to the extent that local jurisdictions grant the property tax credit and the changes to existing eligibility requirements result in additional individuals becoming eligible for the property tax credit. Local expenditures are not affected.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Local governments are authorized to grant a property tax credit for a dwelling owned by (1) a disabled public safety or judicial officer; (2) a surviving spouse of a fallen public safety or judicial officer; or (3) a cohabitant, provided specified conditions are met. Public safety officer includes a correctional officer, a law enforcement officer, or a member of a fire, rescue, or emergency medical service.

**Local Fiscal Effect:** Local property tax revenues may decrease beginning in fiscal 2027 to the extent that local jurisdictions grant the property tax credit, and the changes to existing eligibility requirements result in additional individuals becoming eligible for the property tax credit. The amount of the decrease depends on the number of eligible taxpayers and the assessed value of each residential property that is eligible for the property tax credit, neither of which can be reliably estimated at this time.

At present, Baltimore City and the following 14 counties have authorized the property tax credit – Anne Arundel, Baltimore, Calvert, Carroll, Cecil, Charles, Frederick, Harford, Howard, Montgomery, Prince George’s, Queen Anne’s, St. Mary’s, and Wicomico.

Additional information on local property tax credits and exemptions is provided in the [Guide to Local Government Taxing Authority](#). Information on local property tax rates and revenues can be found in the [County Revenue Outlook Report](#). A copy of both reports is available on the Department of Legislative Services [website](#).

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## Additional Information

**Recent Prior Introductions:** Similar legislation has not been introduced within the last three years.

**Designated Cross File:** None.

**Information Source(s):** Maryland Municipal League; State Department of Assessments and Taxation; Department of Legislative Services

**Fiscal Note History:** First Reader - January 20, 2026  
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