

Budget Reconciliation and Financing Act of 2026
All Subcommittees

<u>Item #</u>	<u>BRFA Page(s)</u>	<u>Assignment</u>	<u>Description</u>	<u>Related Budgetary Action and Comments</u>	<u>B&T Action</u>
1	p. 6	MDA	Reduces the mandate for the Maryland Healthy Soils program from \$500,000 to \$400,000.	The fiscal 2027 budget as introduced includes a \$100,000 general fund reduction contingent on this provision.	
2	pp. 6-7	MDA and UMCP	Repeals the mandates for the Native Plants program including \$150,000 for UME to hire one extension agent as a native plant specialist and \$100,000 for MDA to hire staff to administer the Maryland Native Plants program.	The fiscal 2027 budget as introduced includes general fund reductions of \$150,000 for UMCP and \$100,000 for MDA contingent on this provision.	
3	pp.7-8	DoSEM; Commerce	Expands the allowable uses of the Cannabis Business Assistance Fund for fiscal 2027 through 2029 to include operating costs of up to \$5 million for DoSEM.	The fiscal 2027 budget as introduced includes \$5 million in general fund reductions and \$5 million in special fund appropriations contingent on this provision.	
4	p. 8	MDA	Reduces the mandate for the Tri-County Council for Southern Maryland from the CRF from \$1 million to \$700,000 beginning in fiscal 2027.	The fiscal 2027 budget as introduced includes a \$300,000 special fund reduction contingent on this provision.	
5	pp. 8-9	MSDE Aid to Education	Eliminates the mandated appropriation for the Lacrosse Opportunities Program of \$40,000 each year.	The fiscal 2027 budget as introduced includes a \$40,000 general fund reduction contingent on this provision.	
6	p. 9	MDH Health Regulatory Commissions	Reduces the mandate for the Coordinated Community Supports Partnership Fund from \$100 million to \$80 million beginning in fiscal 2027.	The fiscal 2027 budget includes a \$20 million special fund reduction of Blueprint for Maryland's Future Funds contingent on this provision.	
7	pp. 9-10	MHEC Aid to Community Colleges	Limits the growth in the State share of community college aid provided under the Senator John A. Cade funding formula to an increase of 3% for each community college for fiscal 2027 through 2029.	The fiscal 2027 budget as introduced includes a \$21 million general fund reduction contingent on this provision.	
8	p. 10	BCCC	Alters the BCCC funding formula by reducing the funding percentage per full-time equivalent student of selected four-year institutions from 68.5% to 67.5% beginning in fiscal 2027.	The fiscal 2027 budget as introduced includes a \$713,762 general fund reduction contingent on this provision.	

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9	pp. 10-12	MHEC	Specifies, for fiscal 2027 to 2029, the amount of funding each qualifying institutions receives under the Joseph A. Sellinger formula for a total of \$73,322,724. These amounts level fund the aid for each institution at the fiscal 2026 level.	The fiscal 2027 budget as introduced includes a reduction of \$4,467,023 in general funds contingent on this provision.	
10	pp. 12- 13	MHEC Student Financial Assistance	Reduces the mandate for the Maryland Community College Promise Scholarship from \$13.5 million to \$12.5 million beginning in fiscal 2027.	The fiscal 2027 budget as introduced includes a \$1 million general fund reduction contingent on this provision.	
11	p. 13	MHEC Student Financial Assistance	Reduces the mandate for the Maryland Loan Assistance Repayment Program for Police Officers and Probation Agents program from \$2 million to \$500,000 beginning in fiscal 2027.	The fiscal 2027 budget as introduced includes a \$1.5 million general fund reduction contingent on this provision.	
12	pp. 13-14	MHEC Student Financial Assistance	Reduces the mandate for the Maryland Police Officers and Probation Agents Scholarship Program from \$2 million to \$500,000 beginning in fiscal 2027.	The fiscal 2027 budget as introduced includes a \$1.5 million general fund reduction contingent on this provision.	
13	p. 14	MDH PHPA	Expands the allowable uses of the Advanced Directive Program Fund to include \$1 million to support maternal and child health quality initiatives in MDH in fiscal 2027 only.	The fiscal 2027 budget as introduced includes a \$1 million general fund reduction and a \$1 million special fund appropriation contingent on this provision.	
14	pp. 14-15	MDH BHA	Phases in a local cost share for the Assisted Outpatient Treatment program for which MDH must operate a program after a jurisdiction has opted not to operate. The phase-in begins at 25% of the State's share of program costs in fiscal 2028 and increases to 50% in fiscal 2029, 75% in fiscal 2030, and 100% in fiscal 2031.	Despite a continued phase-in, the statutory requirement to operate these program ends in fiscal 2030. The estimated State costs are \$6.3 million.	
15	pp. 15-16	MDH PHPA	Reduces the mandate for activities aimed at reducing tobacco use in Maryland from \$18.25 million to \$17.52 million beginning in fiscal 2027.	The fiscal 2027 budget as introduced includes a general fund reduction of \$730,000, contingent on enactment of legislation <i>eliminating</i> the funding mandate for tobacco use reduction activities.	

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16	p. 16	MDH PHA; MDH Health Occupation Boards	Expands the allowable uses of the Board of Physicians Fund to include using \$2 million of the fund balance to support programs in the MDH Office of Population Health Improvement for fiscal 2027 only.	The fiscal 2027 budget as introduced includes a \$2 million general fund reduction and a \$2 million special fund appropriation contingent on this provision.	
17	p. 16	MDH BHA; MDHA Health Occupation Boards	Expands the allowable uses of the State Board of Professional Counselors and Therapists Fund to include \$500,000 of fund balance to support provider reimbursements for MDH BHA for fiscal 2027 only.	The fiscal 2027 budget as introduced includes a \$500,000 general fund reduction and a \$500,000 special fund appropriation contingent on this provision.	
18	pp. 16-17	MD Labor	Reduces the mandate for the Public Safety Apprenticeship Program from \$750,000 to \$390,000 beginning in fiscal 2026.	The fiscal 2027 budget as introduced includes general fund reductions of \$360,000 in each of fiscal 2026 and 2027 contingent on this provision.	
19	p. 17	MD Labor	Reduces the mandate for the Career Pathways for Health Care Workers Program from \$500,000 to \$350,000 beginning in fiscal 2027.	The fiscal 2027 budget as introduced includes a \$150,000 general fund reduction contingent on this provision.	
20	pp. 17-18	Payments to Civil Divisions	Suspends the requirement that disparity grants be funded by statutory formula specifying amounts by jurisdiction at the fiscal 2026 statutory levels for fiscal 2027 through 2029.	The fiscal 2027 budget as introduced includes a \$27.0 million general fund reduction contingent on this provision.	
21	pp. 18-19	MD Labor	Reduces the mandate for the Prince George's County Reentry Employment Incentive Program from \$500,000 to \$350,000 in fiscal 2027 and 2028. The mandate ends in fiscal 2028.	The fiscal 2027 budget as introduced includes a \$150,000 general fund reduction contingent on this provision.	
22	p. 19	DNR	Eliminates, for fiscal 2027 and 2028 only, the mandate for DNR to distribute at least \$250,000 from the Waterway Improvement Fund to a statewide Maryland-based historic preservation nonprofit organization with demonstrated experience in grantmaking.	The fiscal 2027 budget as introduced includes a \$250,000 special fund reduction contingent on this provision.	

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23	pp. 19-20	MDEM	Expands, beginning in fiscal 2026, the allowable uses of the 9-1-1 Trust Fund to include program operations of MDEM.	The fiscal 2027 budget as introduced includes a federal fund reduction and special fund appropriation each totaling \$3.2 million in MDEM in each of fiscal 2026 and 2027, all contingent on this provision. Supplemental Budget No. 1 struck the deficiency appropriation related to this provision. Supplemental Budget No. 1 also removed the language making the federal fund reduction contingent.	
23 – DBM Alt		MDEM	Strikes the provision.		
24	pp. 20-21	MDP	Reduces the mandate for the Small Commercial Project Trust Account within the Historic Revitalization Tax Credit Reserve Fund from \$2 million to \$500,000 beginning in fiscal 2027. The mandate ends after fiscal 2031.	The fiscal 2027 budget as introduced includes a \$1.5 million general fund reduction contingent on this provision.	
25	p. 21	DBM Secretary	Repeals the requirement that the Governor provide printed copies of annual budget books and instead requires the budget books to be published online.	The fiscal 2027 budget as introduced includes a \$40,000 general fund reduction contingent on this provision.	
25 – DLS Alt		DBM Secretary	Strikes the provision.		
26	pp. 21-22	State Reserve Fund	Suspends, for fiscal 2027 only, the requirement that the Governor appropriate general fund surplus to the Revenue Stabilization Account (Rainy Day Fund).	The fiscal 2027 budget as introduced includes a \$449.8 million general fund reduction in the Rainy Day Fund contingent on this provision.	
27	p. 22	MDH Medicaid; Health Regulatory Commissions	Eliminates, in fiscal 2027 only, the requirement that the Governor include an \$8 million appropriation from the CRF for the Maryland Community Health Resources Commission Fund.	The fiscal 2027 budget as introduced includes a \$1 million special fund reduction of the CRF contingent on this provision.	
28	p. 23	MDH	Expands the authorized use of funds distributed to the separate account with the CRF in excess of the first \$35 million to include purposes other than supplanting the general fund appropriations for the HBCU settlement in fiscal 2027 only.	The fiscal 2027 budget as introduced includes an \$8.4 million general fund reduction contingent on this provision.	

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29	pp. 23-25	BPW; Comptroller; DHCD; DNR; MDEM; MDE; MDP; MEA	<p>Modifies the purpose of the Maryland Strategic Energy Investment Program to include strengthening the State's climate mitigation and climate resiliency and expand the allowable uses of RGGI-sourced SEIF to include programs and initiatives related to State climate change mitigation and climate change resiliency including completing a mandated report by the MDEM Office of Resilience.</p> <p>Requires the use of funds from RGGI auction revenue in the SEIF to be used to support environmental review of CPCNs in the PPRP.</p>	<p>The fiscal 2027 budget as introduced includes (1) a \$1.5 million general fund reduction and \$1.5 million special fund appropriation in BPW for the Chesapeake Conservation and Climate Corps Program for each fiscal 2026 and 2027; (2) a \$9,485,000 special fund appropriation in MDE for the Comprehensive Flood Management Grant Program; (3) a \$764,039 general fund reduction and \$794,398 special fund appropriation in DNR for the Environmental Review program; (4) a \$131,529 general fund reduction and \$136,591 special fund appropriation in MDP; (5) a \$125,051 general fund reduction and \$125,051 special fund appropriation in the Comptroller of Maryland; (6) a \$183,237 special fund reduction and \$191,321 special fund appropriation in DHCD; and (7) a \$178,267 general fund reduction and \$183,237 special fund appropriation in MDE all contingent on this provision.</p>	
29 – DBM Alt		BPW; Comptroller; DHCD; DNR; MDEM; MDE; MDP; MEA	<p>Alters the portion of the provision related to the environmental review program to strike the original language and authorize the use of the SEIF by PPRP for review of CPCNs and for the environmental review program.</p>		

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30	p. 25	DGS; MDOT; MEA; PSC; Higher Ed; State Reserve Fund	<p>Expands, in fiscal 2027 only, the allowable uses of the Renewable Portfolio Standard/ACP revenues in the SEIF to provide:</p> <ul style="list-style-type: none"> • \$70.0 million to MEA for gap financing for at-risk, large-scale clean energy projects; • \$10.0 million to the DPA for PSC to conduct research into grid enhancing technologies and advanced transmission technologies; • \$5.0 million to in the DPA for PSC for grants to utility companies to construct or modify transmission facilities that incorporate grid enhancing and advanced transmission technologies; • \$10.0 million to MDOT to establish a process and model leasing framework and create safety guidelines for right-of-way for transmission infrastructure; • \$25.0 million to the DPA to implement Chapters 7 and 19 of fiscal 2025 Special Session that established the Strategic Energy Planning Office; and • \$42.0 million to DPA for higher education research grants. 	The fiscal 2027 budget as introduced includes special fund appropriations totaling \$212 million (\$10 million in MDOT, \$20 million in DGS; \$82 million in the DPA; and \$100 million in MEA), contingent on this provision.	
30 – DLS Alt 1		DGS; MDOT; MEA; PSC State Reserve Fund	<p>Strikes the language that would authorize, for fiscal 2027 through 2031, ACP revenues in the SEIF to be used for grants or loans to support creation of new Teir 1 renewable energy sources.</p> <p>Strikes language authorizing funds from the RPS/ACP Account of the SEIF in fiscal 2027 only to be available to provide \$10.0 million to MDOT for transmission infrastructure and \$15.0 million to PSC for grid-enhancing and transmission technologies.</p>	These actions would avoid duplication and potentially conflicting outcomes with separate Administration sponsored legislation (SB 386/HB 897).	

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30 – DLS Alt 2		Higher Ed; State Reserve Fund	Strikes the language that would authorize funds from the RPS/ACP Account in the SEIF transferred to the DPA to provide \$42.0 million for higher education research grants that were recommended to be deleted in the State Reserve Fund analysis.		
30 – DBM Alt		State Reserve Fund	Updates the provision to reflect that related contingent appropriations are on the DPA rather than PSC in the fiscal 2027 Budget Bill.		
31	pp.25-26	DSCI	Reduces the participation targets for the Maryland Corps Young Adult Service Year Option Pathway in fiscal 2027 and 2028 by 400 and 450, respectively. Establish a participation target for fiscal 2029 of 2,000.		
31 – DLS Alt		DSCI	Implements a one-year delay in participation growth compared to proposed levels in the BRFA as introduced. Modifies statutory participation targets to 750 in fiscal 2027, 1,100 in fiscal 2028, 1,550 in fiscal 2029, and 2,000 in fiscal 2030.		
32	pp. 26-28	MSDE; MHEC Aid to Community Colleges; MSLA	Reduces the State share of annual employer Pension contributions for members of the TRS/TPS employed by local school systems, community colleges, and libraries by \$39.3 million (50% of the fiscal 2027 increase) beginning in fiscal 2027.	The fiscal 2027 budget as introduced includes, in the aggregate, \$39.3 million in general fund reductions contingent on this provision.	
32 – DLS Alt		MSDE; MHEC Aid to Community Colleges; MSLA	Reduces the State share of annual employer Pension contributions for members of the TRS/TPS employed by local school systems, community colleges, and libraries by \$78.6 million (100% of the fiscal 2027 increase) beginning in fiscal 2027.		

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33	pp. 28-29	MD Labor	Modifies the statutory deadline of a \$37.3 million transfer from the Local Income Tax Reserve Account from July 31, 2025, to June 1, 2025. Changes the recipient of the transferred funds from the Division of Paid Leave within MD Labor to the General Fund.	Technical change to reflect the intent of provision included in Chapter 604 of 2025.	
33 – DLS Alt 1		MD Labor	Amends the date by which the transfer must occur from on or before June 1, 2025 to on or before June 1, 2026.		
33 – DLS Alt 2		n/a	Authorizes a transfer of \$150.0 million from the Local Income Tax Reserve Account to the General Fund in fiscal 2026.	The Governor's fiscal 2027 budget plan assumes \$150 million of revenue from this transfer.	
34	pp. 29-32, 43	DNR PAYGO	Redirects, for fiscal 2027 only, \$71,743,156 in transfer tax revenue to the General Fund and specify that these revenues are to be replaced with GO bonds. Transfers \$188,844 from POS Local funds that reverted to and are held in a special account by DNR to the General Fund in fiscal 2027 fund and specify that these transferred funds are to be replaced with GO bonds.	The fiscal 2027 budget as introduced includes a \$71,932,000 special fund reduction contingent on these provisions.	
35	pp. 32-33	MDA	Reduces the mandated appropriation for the Urban Agriculture Water and Power Infrastructure Grant Fund from \$500,000 to \$400,000.	The fiscal 2027 budget as introduced includes a \$100,000 general fund reduction contingent on this provision.	
36	pp. 33-34	DSP	Extends the expansion of the allowable uses of MEMSOF to support general operations of the Maryland State Police Aviation Command from fiscal 2026 to fiscal 2029.	The fiscal 2027 budget as introduced includes a \$5.5 million general fund reduction and a \$5.5 million special fund appropriation contingent on this provision.	

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37	pp. 34-35, 36-40	MSDE Aid to Education	Repeals the requirement that \$2 million in funds received from the uninsured motorist penalty be distributed to the Driver Education in Public High Schools Fund annually. Repeal the use of funds from the uninsured motorist penalty as a source for the Driver Education Fund.	The fiscal 2027 budget as introduced includes a \$2 million special fund reduction contingent on these provisions. The Governor's fiscal 2027 budget plan assumes \$2 million in general fund revenue due to this provision.	
38	pp. 35-36	MDP; DNR	Requires the greater of 0.2% of funds distributed to POS after certain other allocations or \$200,000 annually to be used to operate and maintain the Jefferson Patterson Park and Museum.	The fiscal 2027 budget as introduced includes a \$332,797 special fund appropriation in MDP, a \$135,313 general fund reduction in MDP, and a \$332,797 special fund reduction in DNR, all contingent on this provision.	
39	p. 36	DNR	Requires the Heritage Conservation Fund and any other funds appropriated to POS Stateside be included as part of the POS State land acquisition balance.	The fiscal 2027 budget as introduced includes a \$5,598,443 special fund appropriation contingent on this provision.	
40	pp. 40-42	n/a	Permanently decouples from a new 100% first-year special depreciation allowance for qualified production property placed in service after 7/1/2025.	The Governor's fiscal 2027 budget plan assumes \$122.5 million of revenue from this provision.	
41	pp. 40-42	n/a	Limits the amount of the federal § 168(k) bonus depreciation allowance a manufacturing entity may claim against Maryland taxable income to 20% of the adjustment basis of the qualified property and establish a related decoupling modification.	The Governor's fiscal 2027 budget plan assumes \$10.3 million of general fund revenue from this provision. The fiscal 2027 budget as introduced includes a \$6.8 million general fund reduction and a \$6.8 million special fund appropriation for USM institutions and MSU, contingent on this provision.	

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42	p. 42	MDH BHA	Repeals the requirement that MDH apply to the Substance Abuse and Mental Health Services Administration for inclusion in the state certified Community Behavioral Health Clinics demonstration program, and instead authorize the application. In addition, the provision delays the authorization to apply from fiscal 2026 to 2029 and makes the authorization subject to the limitations of the budget.		
43	p. 42	DNR PAYGO	Authorizes \$980,000 in the unexpended fiscal 2018 POS State land acquisition special fund appropriation, which was restricted for the purpose of providing a grant to the College of Southern Maryland to purchase the La Grange property, to instead be used for POS State land acquisition.		
44	p. 42	MEA	Authorizes the Governor to transfer \$259 million from the RPS/ACP Account of the SEIF to the General Fund in fiscal 2026.		
44 – DBM Alt		MEA	Increases the amount of the transfer to \$292 million.		
45	p. 42	State Reserve Fund	Authorizes the Governor to transfer \$187,609,007 from the Fiscal Responsibility Fund to the General Fund in fiscal 2026.		
45 – DBM Alt		State Reserve Fund	Decreases the amount of the transfer to \$178,465,596 due to fewer funds being available to be transferred.		
46	p. 42	MEA	Authorizes the Governor to transfer \$33 million from the Administration Account of the SEIF to the General Fund in fiscal 2026.		
46 – DBM Alt		MEA	Strikes the provision.		

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47	p. 42	MDH PHPA	Authorizes the Governor to transfer \$10 million from the Maryland Loan Assistance Repayment Program Fund for Nurses and Nursing Support Staff to the General Fund in fiscal 2026.		
47 – DBM Alt		MHEC	Corrects the fund from which the funds will be transferred to the Nurse Support Program Assistance Fund in MHEC.		
48	p. 42	GOCP	Authorizes the Governor to transfer \$2 million from the Performance Incentive Grant Fund to the General Fund in fiscal 2026.		
49	pp. 42-43	State Reserve Fund	Authorizes the Governor to transfer a total of \$1,038,910 from the DPA to the General Fund in fiscal 2026. Specifically, the provision identifies the amounts to be transferred are derived from the funds held in DPA for (1) grants to domestic violence centers (\$355,760); (2) assisted living facilities (\$201,292); (3) State Police Gun Center (\$152,732); (4) police departments crossing jurisdictional boundaries (\$101,537); (5) Center for Neuroscience of Social Injustice (\$100,001); (6) grants to violence prevention and interruption organizations (\$75,988); and (7) Greater Baltimore Regional Integrated Crisis System (\$51,600).		
49 – DLS Alt		State Reserve Fund	Increases the amount authorized to be transferred to the General Fund by an additional \$1,135,846 from the following dedicated purposes due to unused remaining balances: (1) Comptroller cybersecurity \$931,074; (2) rebuild State government and modernize HR practices: \$197,530; and (3) food banks: \$7,044.		

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50	p. 43	MDH Medicaid	Authorizes the Governor to transfer \$6.7 million from the Maternal and Child Health Population Health Improvement Fund to the General Fund in fiscal 2027.		
51	p. 43	MDE PAYGO	Authorizes the Governor to transfer \$70 million from the Bay Restoration Fund to the General Fund in fiscal 2027 and stipulates that the transferred funds are to be replaced with GO bonds.	The fiscal 2027 capital budget as introduced includes an authorization of \$50 million in GO bonds for the Bay Restoration Fund Wastewater Program and the 2026 Capital Improvement Program reflects an additional \$20 million in GO bonds for fiscal 2028 to complete the replacement.	
52	p. 43	DNR PAYGO	Authorizes the Governor to transfer \$13.1 million from the Waterway Improvement Fund to the General Fund in fiscal 2027 and stipulates that the transferred funds are to be replaced with GO bonds.	The fiscal 2027 capital budget as introduced includes an authorization of \$13.1 million in GO bonds.	
53	p. 43	DJS	Alters the allowable uses of \$3 million in fiscal 2026 general funds in DJS that were restricted to be used for reopening the Alfred D. Noyes Children's Center (Noyes) as an adolescent drug treatment center to instead provide drug treatment services at other youth-serving facilities and to reopen Noyes as a facility for children.		
54	pp. 43-44	MSDE Aid to Education	Prohibits the use of funds in fiscal 2027 to provide rate increases over the rates in effect on January 21, 2026, for nonpublic placement providers.	The fiscal 2027 budget as introduced includes a \$2.5 million general fund reduction contingent on this provision.	
55	p. 44	DHS; DJS; MDH	Prohibits the use of funds to pay in fiscal 2027 to provide increases in the rates for providers whose rates are set by the Interagency Rates Committee over the rates in effect on January 21, 2026.	The fiscal 2027 budget as introduced includes reductions of \$5.1 million in general funds, \$64,473 in special funds, and \$1.3 million in federal funds, all contingent on this provision.	

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56	p. 44	IAC	Authorizes the Interagency Commission on School Construction to reallocate fiscal 2022 and 2023 funds for HVAC upgrades for public school buildings to ensure compliance with the American Rescue Plan Act of 2021.		
57 – DBM Add'l		MSDE Aid to Education	Eliminates the mandate of \$150,000 or the Open-Source Phonics Matching Grant Program.	Supplemental Budget No. 1 includes a contingent general fund reduction of \$150,000 related to this provision.	
58 – DBM Add'l		MDP	Expands the authorized use of funds of the African American Heritage Preservation Grant Fund to include noncapital projects.		
59– DBM Add'l		MHEC	Alters the mandate for the Title IX Representation Proceedings program to a mandate of \$250,000 for the program rather than the fund.	Supplemental Budget No. 1 includes contingent reductions of \$250,000 in each fiscal 2026 and 2027 and a contingent special fund appropriation in fiscal 2027 related to this provision.	
60 – DBM Add'l		MD Labor	Authorizes a transfer of \$1,000,000 from the Non-Depository Institution Fund to the General Fund in fiscal 2026.		
61 – DBM Add'l		MSDE Aid to Education	Authorizes a transfer of \$600,000 from the State-aided institutions field trip fund to the General Fund in fiscal 2026.		
101 – DLS Add'l		MHEC	Extends the reduction of the Student Loan Debt Relief Tax Credit that may be approved by MHEC to \$9 million through tax year 2026 and alters the date by which MHEC must submit a report on recommendations for changes to statute or regulations to better target the allocation of tax credits from January 1, 2026, to December 1, 2026.	This action would increase general fund revenue by \$9 million in fiscal 2027 only.	
101– DBM Alt		MHEC	Eliminates the \$9 million cap on the Student Loan Tax Credit in tax year 2025.	Reduces general fund revenue by an indeterminate amount.	

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102 – DLS Add'l		MSDE Aid to Education	Reduces the mandated growth in the per pupil special education funding formula to provide a growth rate of 5% in fiscal 2027 through 2030.	Special fund expenditures decrease by \$67.9 million in fiscal 2027. General fund expenditures decrease beginning in fiscal 2028.	
103 – DLS Add'l		MSA	Reduces the required distribution from the State Lottery Fund to the MSEEPPF from an amount necessary to bring the fund balance to \$10 million to an amount necessary to restore the fund balance to \$5 million.	This action would increase general fund revenues by \$5 million annually.	
104 – DLS Add'l		DPSCS Police and Correctional Training Commissions	Authorizes the Governor to transfer \$2 million from the Maryland Police Training and Standards Commission Fund to the General Fund, in fiscal 2026.		
105 – DLS Add'l		TEDCO	Reduces mandated funding for the Equitech Growth Fund from \$5 million to \$3 million annually beginning in fiscal 2028.	This action would decrease general fund expenditures by \$2 million annually starting in fiscal 2028.	
106 – DLS Add'l		MSA	Reduces the required distribution from the State Lottery Fund to the Racing and Community Development Financing Fund to \$13.4 million in fiscal 2026 only.	This action is technical to implement a provision in the fiscal 2026 budget.	
107 – DLS Add'l		MSDE Early Childhood Development	Alters the full-day prekindergarten funding formula by (1) delaying the expansion of Tier II full-day prekindergarten eligibility by capping eligibility at 360% of the federal poverty level for fiscal 2027 and (2) reducing the per pupil funding level in fiscal 2027 only, so that the per pupil funding would be \$17,211 instead of \$19,950.	Special fund expenditures decrease by \$52.6 million in fiscal 2027. General fund expenditures decrease in fiscal 2028.	
108 – DLS Add'l		Commerce	Authorizes, in fiscal 2026 only, \$250,000 from the Child Care Capital Support Revolving Loan Fund to be used by MHBE for the purpose of an outreach campaign and a survey.	Special funds are reallocated among purposes. Special fund expenditures in fiscal 2026 increase by \$250,000 in MHBE and decrease by \$250,000 in Commerce.	

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109 – DLS Add'l		Commerce	<p>Caps the annual value of final tax certificates that may be awarded under the MJM program at \$15 million annually beginning in fiscal 2027 and require that the available funds be prorated among qualifying companies.</p> <p>Establishes in statute a sunset date of June 30, 2037, for the program.</p> <p>Requires, beginning in fiscal 2027, the Comptroller, upon notification that a final credit amount in the MJM program has been certified, to transfer an amount equal to the credit amount in the final tax credit certificate, instead of the amount in the initial tax credit certificate, from the MJM Tax Credit Reserve Fund to the General Fund.</p>	General fund expenditures decrease by \$17 million in fiscal 2027, with estimated decreases of \$47.5 million annually beginning in fiscal 2028.	
110 – DLS Add'l		Commerce	Level funds MSAC beginning in fiscal 2028 at the fiscal 2026 working appropriation level of \$29,067,771, rather than increasing funding based on projected general fund growth.		
111 – DLS Add'l		Commerce	Beginning in fiscal 2027, repeals a mandated distribution of \$1.0 million from the State admissions and amusement tax revenue to MSAC and redirect revenue to the General Fund.	General fund revenues increase by \$1.0 million annually beginning in fiscal 2027.	
112 – DLS Add'l		Commerce	Sunsetts the Film Production Activity Tax Credit by providing that Commerce may not accept an application to qualify as a film production entity for the purpose of the tax credit after June 30, 2026.	In fiscal 2027, general fund revenues increase by \$9.0 million, the HEIF and the TTF revenues increase by \$0.7 million and \$2.2 million, respectively, and TTF expenditures for local highway user revenues increase by \$0.4 million.	

<u>Item #</u>	<u>BRFA Page(s)</u>	<u>Assignment</u>	<u>Description</u>	<u>Related Budgetary Action and Comments</u>	<u>B&T Action</u>
113 – DLS Add'l		MHEC Student Financial Assistance	Sweeps the unused general fund-supported appropriations for non-income-based financial assistance programs to the General Fund instead of the NBSFAF.	General fund revenues potentially increase beginning in fiscal 2026. Amounts will vary year-to-year based on utilization levels in each program.	
114 – DLS Add'l		MHEC Student Financial Assistance	Sweeps the unused special fund-supported appropriation for the TFS to the Blueprint for Maryland's Future Fund instead of the NBSFAF.	The annual amount of transferred funds will vary by demand in the TFS program. General fund expenditures decrease following any year in which funds are transferred.	

ACP: Alternative Compliance Payments
 B&T: Budget & Taxation
 BCCC: Baltimore City Community College
 BHA: Behavioral Health Administration
 BPW: Board of Public Works
 BRFA: Budget Reconciliation and Financing Act
 Commerce: Department of Commerce
 CPCN: Certificate of Public Convenience and Necessity
 CRF: Cigarette Restitution Fund
 DBM: Department of Budget and Management
 DGS: Department of General Services
 DHCD: Department of Housing and Community Development
 DHS: Department of Human Services
 DJS: Department of Juvenile Services
 DLS: Department of Legislative Services
 DNR: Department of Natural Resources
 DoSEM: Department of Social and Economic Mobility
 DPA: Dedicated Purpose Account
 DPSCS: Department of Public Safety and Correctional Services
 DSCI: Department of Service and Civic Innovation
 DSP: Department of State Police

GO: general obligation
 GOCPP: Governor's Office of Crime Prevention and Policy
 HBCU: historically Black colleges and universities
 HEIF: Higher Education Investment Fund
 Higher Ed: higher education
 HR: Human Resources
 IAC: Interagency Commission on School Construction
 MD Labor: Maryland Department of Labor
 MDA: Maryland Department of Agriculture
 MDE: Maryland Department of the Environment
 MDEM: Maryland Department of Emergency Management
 MDH: Maryland Department of Health
 MDHA: Maryland Department of Health Administration
 MDOT: Maryland Department of Transportation
 MDP: Maryland Department of Planning
 MEA: Maryland Energy Administration
 MEMSOF: Maryland Emergency Medical Systems Operations Fund
 MHBE: Maryland Health Benefit Exchange
 MHEC: Maryland Higher Education Commission
 MJM: More Jobs for Marylanders
 MSA: Maryland Stadium Authority
 MSAC: Maryland State Arts Council

MSDE: Maryland State Department of Education
 MSEEPF: Major Sports and Events Entertainment Program Fund
 MSLA: Maryland State Library Agency
 MSU: Morgan State University
 NBSFAF: Need-based Student Financial Assistance Fund
 PAYGO: pay-as-you-go
 PPHA: Prevention and Health Promotion Administration
 POS: Program Open Space
 PPRP: Power Plant Research Program
 PSC: Public Service Commission
 RGGI: Regional Greenhouse Gas Initiative
 RPS: Renewable Portfolio Standard
 SEIF: Strategic Energy Investment Fund
 TEDCO: Maryland Technology Development Corporation
 TFS: Teaching Fellows for Maryland
 TRS/TPS: Teachers' Retirement System/Teachers' Pension System
 TTF: Transportation Trust Fund
 UMCP: University of Maryland, College Park Campus
 UME: University of Maryland Extension
 USM: University System of Maryland