



HEIDI S. KENNY(MD, DC, PA)  
JAMES KELLY-LIEB (MD)

OFFICE 410.415.7071  
FAX 410.415.7161  
WWW.KENNY-LAW.COM

March 25, 2024

The Honorable Guy Guzzone  
The Senate Budget and Tax Committee

RE: HB 16 – Tax Sales – Homeowner Protection Program – Funding  
Position: **OPPOSED**

Dear Mr. Chairman and Esteemed Members of the Senate Budget and Tax Committee:

I am writing in opposition to HB 16. This Bill is imposing a tax onto tax sale purchasers, who provide an annual mass influx of revenue to the Counties. Why would the State impose a penalty onto the tax sale purchasers when the County's purpose of an annual tax sale is to promote investment? The consequence of this Bill is to disincentive investment into the Counties. It will diminish investment. Without proceeds of sale, Counties will not be able to afford and pay for services that tax paying citizens require.

There are ample opportunities, funding sources and homeowner protections already available. In fact, an entire Homeowner Protection Program is provided in Tax Property §§14-883 et subseq. Moreover, there is current legislation introduced that would give Counties the right to remove homeowner occupied properties from tax sale. Such relief and protection is already being provided without penalizing investors.

**Thus, we respectfully request that you not pass HB 16.**

Sincerely,

  
Heidi S. Kenny