



Maryland Municipal League  
*The Association of Maryland's Cities and Towns*

# TESTIMONY

March 4, 2025

**Committee:** Senate Budget and Taxation Committee

**Bill:** SB 822 – Property Tax – Tax Credit for Nonprimary Residence

**Position:** Oppose

**Reason for Position:**

The Maryland Municipal League opposes Senate Bill 822, which would grant the homestead property tax credit to nonprimary residences. The entire concept behind the Homestead Property Tax Credit was to protect owner-occupied properties so their tax burden does not price them out of their homes.

This legislation appears geared toward keeping vacation homes more affordable. This could cost millions in expected revenues in coastal municipalities and sets a bad precedent for extending the homestead tax credit beyond its intended audience. Local governments are currently looking for more revenue tools, not fewer. Policies such as SB 822 would ultimately lead to higher property tax rates on residents' primary homes.

For these reasons the League respectfully requests that this committee provide an unfavorable report on Senate Bill 822. For more information, please contact Justin Fiore, Deputy Director of Advocacy and Public Affairs, at [justinf@mdmunipal.org](mailto:justinf@mdmunipal.org). Thank you in advance for your consideration.

*The Maryland Municipal League uses its collective voice to advocate, empower and protect the interests of our 160 local governments members and elevates local leadership, delivers impactful solutions for our communities, and builds an inclusive culture for the 2 million Marylanders we serve.*

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