



HB1148: Property Taxes - Tax Sales, Heirs Protection Program, and Tax Credits

Position: Favorable

March 31, 2026

The Honorable Guy Guzzone, Chair
Budget and Taxation Committee
3 West Miller Senate Office Building
Annapolis, MD 21401
Cc: Members of the Committee

Chair Guzzone and members of the Budget and Taxation Committee,

Economic Action Maryland Fund urges a favorable report on HB1148, which would protect low-income Marylanders from devastating tax sales upon inheriting property. We support the amendments added to the bill in the Ways and Means Committee.

Economic Action Maryland Fund has been involved in tax sale reform over the past decade and has served on the tax sale work group for a number of years. Economic Action began our work promoting and screening for the Homeowners Tax Credit when we realized that many older adults in Baltimore City would receive enough credits to redeem their home from tax sale. Over the past eight years we have screened for homeowners tax credits, we have been able to save several homes from tax sale—securing the house and its equity for the homeowner to use or pass onto their family members.

Over the past decade, legislation has passed to reform the tax sale process, but too many families still face the potential loss of their home when the property passes from one generation to the next. By connecting heirs with property tax credits and potential legal assistance, and by allowing heirs facing tangled title to receive the property tax credit, this bill can save families from losing their home. This in turn helps stabilize communities, as the cycle of vacancy is self-perpetuating.

At a time when many low-income households are struggling with the rising costs of goods and services, HB1148 expands protections statewide to help households remain in their homes and retain their equity so that they can build wealth and pass it onto their family members.

For these reasons, we urge a favorable report on HB1148.

Sincerely, Jennifer Bevan-Dangel, Deputy Director

Economic Action (formerly the Maryland Consumer Rights Coalition) champions economic rights and housing justice through advocacy, research, consumer education, and direct service. Our 12,500 supporters include consumer advocates, practitioners, and low-income and working families throughout Maryland.

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