



Senate Bill 457 -- *Property Taxes - Authority of Counties to Establish Subclasses and Set Separate Rates for Land and Improvements to Land*
Senate Budget and Taxation Committee
February 18, 2026
Oppose

The Montgomery County Chamber of Commerce (MCCC), the voice of business in Metro Maryland, opposes Senate Bill 457 -- *Property Taxes - Authority of Counties to Establish Subclasses and Set Separate Rates for Land and Improvements to Land*.

Senate Bill 457 authorizes counties to establish subclasses of real property consisting of land and improvements to land and set separate real property tax rates for each subclass.

The Montgomery County Chamber of Commerce is concerned that this bill would permit counties to increase taxes just one year after Maryland residents and businesses absorbed \$1.6 billion in new taxes and fees during the 2025 General Assembly session. Allowing further tax increases would raise operating costs across jurisdictions.

MCCC opposes any additional taxes or fees that increase costs for small businesses, hinder job growth, or slow economic activity. Businesses also depend on a stable and predictable tax structure. Frequent changes to the business climate make Maryland less competitive.

For these reasons, the Montgomery County Chamber of Commerce opposes Senate Bill 457 and respectfully requests an unfavorable report.

The Montgomery County Chamber of Commerce (MCCC), on behalf of its members, champions the growth of business opportunities, strategic infrastructure investments, and a strong workforce to position Metro Maryland as a premier regional, national, and global business location. Established in 1959, MCCC is an independent, non-profit membership organization.

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