



**MARYLAND**  
*Association of*  
**COUNTIES**

## House Bill 1611

### *Property Tax - Credit for Dwelling House of Disabled Veterans and Surviving Spouses - Income Eligibility*

MACo Position: **SUPPORT**

To: Budget and Taxation Committee

Date: April 2, 2026

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS** HB 1611. This bill authorizes local governments to set income eligibility for an existing local-option property tax credit for specified disabled veterans and surviving spouses.

Under current law, counties may offer a property tax credit for certain disabled veterans and, at local option, their surviving spouses. Eligibility for the credit includes a \$100,000 cap on federal adjusted gross income set by state law. This bill removes that cap and allows counties and municipalities to establish income eligibility criteria through local law.

MACo generally supports policies that preserve local control over locally funded tax benefits and allow counties to align tax relief with fiscal capacity and community priorities. Counties need the flexibility to evaluate these programs holistically and determine how local tax policy should reflect those priorities. This bill allows counties to make those decisions locally, rather than operate under a single statewide threshold.

HB 1611 maintains the existing structure of the credit, preserves local authority over whether to offer the benefit, and allows counties to set income eligibility through local law to reflect fiscal capacity and policy priorities.

For these reasons, MACo respectfully requests a **FAVORABLE** report on HB 1611.