



TESTIMONY

COMMITTEE: Senate Budget and Taxation

DATE: January 21, 2026

POSITION: Informational

BILL: SB 117

The Maryland Municipal League (MML), representing 161 local governments, offers the following information regarding Senate Bill 117, which alters the eligibility criteria for property tax credits for the surviving spouses of fallen public safety and judicial officers by including spouses who remarry. The League recognizes the profound sacrifice of our public safety and judicial officers and supports the current authority to offer this property tax credit for surviving spouses.

The "unremarried" standard is the legal baseline for survivor benefits across the United States. Should Maryland require municipalities who offer the existing credit to those who remarry, it would be acting outside the norm for both state and federal veteran benefits. By making alterations to an existing optional tax credit, SB 117 will slightly decrease revenue in those jurisdictions who have already chosen to enact the credit.

We ask you to keep this in mind when considering SB 117.

For more information relating to this piece of testimony, please contact:

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