



## **Senate Bill 980**

*Property Tax - Credit for Dwelling House of Disabled Veterans and Surviving Spouses -  
Alterations*

MACo Position: **SUPPORT**

To: Ways and Means Committee

Date: March 31, 2026

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS** SB 980 **as amended by the Senate.**

SB 980 alters the income limitation and disability rating thresholds for a local-option property tax credit for disabled veterans and surviving spouses. As introduced, the bill broadened eligibility in jurisdictions that adopted the credit, increasing the number of qualifying properties and creating additional fiscal impact on counties that have structured this credit under current law.

**MACo raised concerns that changes to State eligibility standards would automatically alter locally adopted programs and reduce a primary local revenue source without local input. The adopted amendments address those concerns. The bill, as amended in the Senate, now preserves the local-option framework and ensures counties retain full authority to define and apply eligibility standards through local law. Counties support this change.**

Under current law, counties may grant this credit by local law and retain authority over the amount, duration, and structure of the benefit. The amended bill maintains that structure and allows counties to align the credit with local fiscal capacity and community priorities.

MACo appreciates the Committee's consideration of these amendments and the effort to preserve local authority while advancing the bill's intent.

Accordingly, MACo respectfully requests a **FAVORABLE** report on SB 980, as amended and passed by the Senate.