



## TESTIMONY

**COMMITTEE:** House Ways and Means

**DATE:** March 3, 2026

**POSITION:** Unfavorable

**BILL:** HB 1302

The Maryland Municipal League (MML), representing 161 local governments in Maryland's, respectfully opposes HB 1302. While MML supports local-option tax credits that provide relief to disabled public safety officers and their families, we have concerns regarding the removal of the Maryland-specific domicile requirements. This expansion fundamentally changes the nature of the credit and creates fiscal uncertainty for municipal governments.

Property tax credits are typically designed to support those who have contributed to the local or state community. By removing the domicile requirement, this bill extends a significant local tax exemption to individuals regardless of where their service was performed or where they lived at the time of their injury or loss.

Furthermore, for the many Maryland municipalities that have already proactively adopted this local-option credit, HB 1302 functions as an unfunded mandate. These jurisdictions opted into the program based on a specific, predictable fiscal analysis of their local eligible population. By retroactively and broadly expanding the pool of eligible recipients at the state level, this legislation forces those municipalities to absorb additional, unbudgeted revenue losses.

MML remains committed to supporting our public safety and judicial officers. However, we believe the current domicile requirements are a necessary component of responsible tax policy, ensuring that credits are sustainable and directly linked to service within the Maryland community.

For these reasons, the League respectfully requests an unfavorable report on House Bill 1302.

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

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