Q2 7lr0666
HB 368/26 – W&M

Bill No.: _____
Requested: _____
Committee: _____

Drafted by: Houlette
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Stored – 10/05/26
Proofread by _____
Checked by _____

By: **Prince George's County Delegation**

A BILL ENTITLED

AN ACT concerning

Prince George's County – Supplemental Homeowners' Property Tax Credit – Required

PG 401–27

FOR the purpose of requiring the governing body of Prince George's County to grant a certain property tax credit to supplement the State homeowners' property tax credit; providing that the State Department of Assessments and Taxation is responsible for certain administrative duties with respect to the credit; requiring the county to reimburse the Department for certain costs; and generally relating to a homeowners' property tax credit supplement in Prince George's County.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9–215(a)
Annotated Code of Maryland
(2026 Replacement Volume and 2026 Supplement)

BY adding to
Article – Tax – Property
Section 9–318(k)
Annotated Code of Maryland

EXPLANATION: **CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**
[Brackets**]** indicate matter deleted from existing law.

(2026 Replacement Volume and 2026 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

9–215.

(a) **[**The**]** **EXCEPT AS PROVIDED IN § 9–318 OF THIS TITLE, THE** Mayor and City Council of Baltimore City or the governing body of a county may grant, by law, a local supplement to the Homeowners Property Tax Credit Program provided under § 9–104 of this title.

9–318.

(K) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "COMBINED INCOME" HAS THE MEANING STATED IN § 9–104 OF THIS TITLE.

(III) "DWELLING" HAS THE MEANING STATED IN § 9–104 OF THIS TITLE.

(IV) "HOMEOWNER" HAS THE MEANING STATED IN § 9–104 OF THIS TITLE.

(V) "NET WORTH" HAS THE MEANING STATED IN § 9–104 OF THIS TITLE.

(VI) "TOTAL REAL PROPERTY TAX" MEANS THE SUM OF ALL PROPERTY TAX RATES ON REAL PROPERTY FOR THE TAXABLE YEAR ON A DWELLING, MULTIPLIED BY THE LESSER OF:

1. $300,000; OR

2. THE ASSESSED VALUE OF THE DWELLING REDUCED

BY THE AMOUNT OF ANY ASSESSMENT ON WHICH A PROPERTY TAX CREDIT IS GRANTED UNDER § 9–105 OF THIS TITLE.

(2) (I) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY SHALL GRANT A PROPERTY TAX CREDIT TO SUPPLEMENT THE HOMEOWNERS' PROPERTY TAX CREDIT GRANTED UNDER § 9–104 OF THIS TITLE.

(II) PRINCE GEORGE'S COUNTY MAY NOT OBTAIN REIMBURSEMENT UNDER § 9–104(S) OF THIS TITLE FOR THE AMOUNT OF THE LOCAL SUPPLEMENT REQUIRED UNDER THIS SUBSECTION.

(3) (I) THE PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION IS THE TOTAL REAL PROPERTY TAX OF A DWELLING, LESS THE PERCENTAGE OF THE COMBINED INCOME OF THE HOMEOWNER THAT IS DESCRIBED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH.

(II) THE PERCENTAGE IS:

1. 0% OF THE FIRST $8,000 OF COMBINED INCOME;

2. 4% OF THE NEXT $4,000 OF COMBINED INCOME;

3. 6.5% OF THE NEXT $4,000 OF COMBINED INCOME; AND

4. 9% OF THE COMBINED INCOME OVER $16,000.

(4) A PROPERTY TAX CREDIT UNDER THIS SUBSECTION MAY NOT BE GRANTED:

(I) IF THE HOMEOWNER'S COMBINED NET WORTH EXCEEDS $200,000 AS OF DECEMBER 31 OF THE CALENDAR YEAR THAT PRECEDES THE YEAR IN WHICH THE HOMEOWNER APPLIES FOR THE PROPERTY TAX CREDIT OR IF THE HOMEOWNER'S COMBINED GROSS INCOME EXCEEDS $75,000 IN THAT SAME CALENDAR YEAR; OR

(II) IF THE HOMEOWNER'S PROPERTY TAX CREDIT GRANTED UNDER § 9–104 OF THIS TITLE EXCEEDS THE AMOUNT CALCULATED UNDER

PARAGRAPH (3) OF THIS SUBSECTION.

(5) (I) THE DEPARTMENT IS RESPONSIBLE FOR THE ADMINISTRATIVE DUTIES THAT RELATE TO THE APPLICATION AND DETERMINATION OF ELIGIBILITY FOR A PROPERTY TAX CREDIT UNDER THIS SUBSECTION.

(II) THE COUNTY SHALL REIMBURSE THE DEPARTMENT FOR THE REASONABLE COST OF ADMINISTERING THE PROPERTY TAX CREDIT UNDER THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2027, and shall be applicable to all taxable years beginning after June 30, 2027.