

**Department of Legislative Services**

Maryland General Assembly

2026 Session

**FISCAL AND POLICY NOTE**

**Third Reader - Revised**

(Delegate J. Long, *et al.*)

House Bill 1096

Ways and Means

Budget and Taxation

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**Property Tax Credits - Notice Through Property Tax Bill**

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This bill requires each county tax collector to include with the property tax bill a website address or quick-response (QR) code for a county government webpage that lists each property tax credit available to taxpayers in the county and a brief explanation of how to apply for the tax credits. **The bill takes effect June 1, 2026.**

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** The bill is not expected to have a significant impact on county expenditures. County revenues are not directly affected.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** A well-defined statutory relationship exists between the State and local governments in the administration of the property tax system. While property tax revenues are a relatively minor revenue source to the State, the State has assumed responsibility for the valuation and assessment of property. Local governments, on the other hand, levy and collect property taxes.

### *Statewide Mandatory Property Tax Credit Programs*

The major statewide mandatory credits include the homeowners' and renters' tax credit programs ("circuit breaker"), the enterprise zone credit, and the homestead property tax credit program. These credits are found in Title 9, Subtitle 1 of the Tax – Property Article. Statewide mandatory tax credits reduce local property taxes; however, with respect to the homeowners', renters', and enterprise zone tax credits, counties are reimbursed in full or in part by the State for their revenue losses. Local governments may enact a local supplement to the Homeowners' Tax Credit Program, providing additional relief to homeowners, although they must incur the cost of the local supplement.

### *Statewide Optional Property Tax Credits*

Tax credits that may be authorized by local governments, against local property taxes only, are specified by law for various types of property. Currently, there are 73 optional property tax credits authorized by the General Assembly that are made available on a statewide basis. These credits are found in Title 9, Subtitle 2 of the Tax – Property Article.

### *County Specific Property Tax Credits*

Tax credit programs mandated by law may be applicable only to specific counties or municipalities. These credits can be found in Title 9, Subtitle 3 of the Tax – Property Article. In addition to statewide optional tax credits, some optional credits are applicable only to a specified county or municipality within a specified county. These county specific optional credits are found in Title 9, Subtitle 3 of the Tax – Property Article.

### *Notice Requirement*

Baltimore City and county governments must give notice of each county property tax credit that the taxpayer is entitled to when sending out a tax bill to a taxpayer who is entitled to a property tax credit.

**Local Fiscal Effect:** The bill is not anticipated to have a significant impact on county finances. County governments are responsible for property tax billings on behalf of the State, county, and municipal governments and therefore will be responsible for the requirements of the bill. Anne Arundel, Montgomery, and Prince George's counties, as well as the Maryland Association of Counties report that including a website address or QR code listing property tax credits with property tax bills will not have a significant impact on county finances.

## **Additional Information**

**Recent Prior Introductions:** Similar legislation has not been introduced within the last three years.

**Designated Cross File:** None.

**Information Source(s):** Anne Arundel, Montgomery, and Prince George's counties; Maryland Association of Counties; Department of Legislative Services

**Fiscal Note History:**     First Reader - February 23, 2026  
jg/hlb                         Third Reader - March 25, 2026  
                                      Revised - Amendment(s) - March 25, 2026

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