

# HOUSE BILL 368

Q2

6lr1040

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

Introduced and read first time: January 19, 2026

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

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

4 **PG 412–26**

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

11 BY repealing and reenacting, with amendments,  
12 Article – Tax – Property  
13 Section 9–215(a)  
14 Annotated Code of Maryland  
15 (2019 Replacement Volume and 2025 Supplement)

16 BY adding to  
17 Article – Tax – Property  
18 Section 9–318(k)  
19 Annotated Code of Maryland  
20 (2019 Replacement Volume and 2025 Supplement)

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

23 **Article – Tax – Property**

24 9–215.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

5 9-318.

6 (k) (1) (i) **IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**  
7 **MEANINGS INDICATED.**

8 (ii) **“COMBINED INCOME” HAS THE MEANING STATED IN § 9-104**  
9 **OF THIS TITLE.**

10 (iii) **“DWELLING” HAS THE MEANING STATED IN § 9-104 OF THIS**  
11 **TITLE.**

12 (iv) **“HOMEOWNER” HAS THE MEANING STATED IN § 9-104 OF**  
13 **THIS TITLE.**

14 (v) **“NET WORTH” HAS THE MEANING STATED IN § 9-104 OF**  
15 **THIS TITLE.**

16 (vi) **“TOTAL REAL PROPERTY TAX” MEANS THE SUM OF ALL**  
17 **PROPERTY TAX RATES ON REAL PROPERTY FOR THE TAXABLE YEAR ON A DWELLING,**  
18 **MULTIPLIED BY THE LESSER OF:**

19 1. **\$300,000; OR**

20 2. **THE ASSESSED VALUE OF THE DWELLING REDUCED**  
21 **BY THE AMOUNT OF ANY ASSESSMENT ON WHICH A PROPERTY TAX CREDIT IS**  
22 **GRANTED UNDER § 9-105 OF THIS TITLE.**

23 (2) (i) **THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY**  
24 **SHALL GRANT A PROPERTY TAX CREDIT TO SUPPLEMENT THE HOMEOWNERS’**  
25 **PROPERTY TAX CREDIT GRANTED UNDER § 9-104 OF THIS TITLE.**

26 (ii) **PRINCE GEORGE’S COUNTY MAY NOT OBTAIN**  
27 **REIMBURSEMENT UNDER § 9-104(S) OF THIS TITLE FOR THE AMOUNT OF THE LOCAL**  
28 **SUPPLEMENT REQUIRED UNDER THIS SUBSECTION.**

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

1                   **(II) THE PERCENTAGE IS:**

2                               **1. 0% OF THE FIRST \$8,000 OF COMBINED INCOME;**

3                               **2. 4% OF THE NEXT \$4,000 OF COMBINED INCOME;**

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

5 **AND**

6                               **4. 9% OF THE COMBINED INCOME OVER \$16,000.**

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

9                               **(I) IF THE HOMEOWNER'S COMBINED NET WORTH EXCEEDS**  
10 **\$200,000 AS OF DECEMBER 31 OF THE CALENDAR YEAR THAT PRECEDES THE YEAR**  
11 **IN WHICH THE HOMEOWNER APPLIES FOR THE PROPERTY TAX CREDIT OR IF THE**  
12 **HOMEOWNER'S COMBINED GROSS INCOME EXCEEDS \$75,000 IN THAT SAME**  
13 **CALENDAR YEAR; OR**

14                               **(II) IF THE HOMEOWNER'S PROPERTY TAX CREDIT GRANTED**  
15 **UNDER § 9-104 OF THIS TITLE EXCEEDS THE AMOUNT CALCULATED UNDER**  
16 **PARAGRAPH (3) OF THIS SUBSECTION.**

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

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

23                   **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**  
24 **1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.**