

HOUSE BILL 685

Q2

6lr2442
CF 6lr2441

By: **Delegates Rogers, Bartlett, Behler, Chang, Howard, D. Jones, Lehman, Nkongolo, Pruski, Schmidt, and Simmons**

Introduced and read first time: February 2, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – County Employees**

3 FOR the purpose of authorizing the governing body of Anne Arundel County or of a
4 municipal corporation in Anne Arundel County to grant, by law, a property tax credit
5 against the county or municipal corporation property tax imposed on certain
6 dwellings that are owned by Anne Arundel County employees; and generally relating
7 to a property tax credit for Anne Arundel County employees.

8 BY adding to

9 Article – Tax – Property

10 Section 9–303(e)

11 Annotated Code of Maryland

12 (2019 Replacement Volume and 2025 Supplement)

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

15 **Article – Tax – Property**

16 9–303.

17 **(E) (1) IN THIS SUBSECTION, “DWELLING” HAS THE MEANING STATED IN**
18 **§ 9–105 OF THIS TITLE.**

19 **(2) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF A**
20 **MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY LAW, A**
21 **PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY OR**
22 **MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON A DWELLING THAT IS**
23 **OWNED BY AN ANNE ARUNDEL COUNTY EMPLOYEE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(3) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF A**
2 **MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY ESTABLISH, BY LAW:**

3 **(I) THE DEFINITION OF “ANNE ARUNDEL COUNTY EMPLOYEE”**
4 **FOR PURPOSES OF ELIGIBILITY FOR THE PROPERTY TAX CREDIT;**

5 **(II) THE AMOUNT AND DURATION OF THE TAX CREDIT;**

6 **(III) PROCEDURES FOR THE APPLICATION AND UNIFORM**
7 **PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

8 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS**
9 **SUBSECTION.**

10 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**
11 **1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.**