

# SENATE BILL 109

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(PRE-FILED)

6lr0614

CF 6lr2082

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By: Senator Simonaire

Requested: June 2, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2           **Anne Arundel County – Residential Property Tax Payment Deferrals –**  
3           **Eligibility**

4 FOR the purpose of expanding eligibility for property tax payment deferrals in Anne  
5 Arundel County to include members of certain reserve components and certain  
6 members of the National Oceanic and Atmospheric Administration and the Public  
7 Health Service; and generally relating to payment deferrals of the county property  
8 tax for residential real property in Anne Arundel County.

9 BY repealing and reenacting, without amendments,  
10           Article – Tax – Property  
11           Section 10–204.6(a)  
12           Annotated Code of Maryland  
13           (2019 Replacement Volume and 2025 Supplement)

14 BY repealing and reenacting, with amendments,  
15           Article – Tax – Property  
16           Section 10–204.6(b)  
17           Annotated Code of Maryland  
18           (2019 Replacement Volume and 2025 Supplement)

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

21           **Article – Tax – Property**

22           10–204.6.

23           (a) Notwithstanding Subtitle 1 of this title, the governing body of Anne Arundel  
24 County may authorize, by law, a payment deferral of the county property tax for residential

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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1 real property occupied as the principal residence of the owner, the provisions of which shall  
2 comply with the provisions of subsections (b) through (h) of this section.

3 (b) An owner is eligible for a payment deferral under subsection (a) of this section  
4 if the owner or at least one of the owners:

5 (1) has resided in the dwelling for a period of at least 5 consecutive years;

6 (2) (i) is at least 62 years of age;

7 (ii) has been found permanently and totally disabled and has  
8 qualified for benefits under:

9 1. the Social Security Act;

10 2. the Railroad Retirement Act;

11 3. any federal act for [members of the United States armed  
12 forces] **SERVICE MEMBERS**; or

13 4. any federal retirement system; or

14 (iii) has been found permanently and totally disabled by a county  
15 health officer or the Baltimore City Commissioner of Health; and

16 (3) meets the income eligibility requirements determined under subsection  
17 (c) of this section.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
19 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.