



House Bill 1302

*Property Tax Credit - Disabled Public Safety and Judicial Officers, Surviving Spouses,
and Cohabitants - Eligibility*

MACo Position: **SUPPORT**
WITH AMENDMENTS

To: Ways and Means Committee

Date: March 3, 2026

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS** HB 1302 **WITH AMENDMENTS**. This bill alters eligibility for a local-option property tax credit for disabled public safety officers and judicial officers, and surviving spouses or cohabitants of fallen officers, by repealing the current Maryland domicile requirement.

MACo requests amendments to ensure that counties retain full authority to define and apply eligibility standards under local law and to avoid unintended fiscal impacts on jurisdictions that have structured this credit under current law.

Under current law, local governments may grant this credit by local law and retain authority over the amount, duration, and structure of the benefit. That local-option framework allows each jurisdiction to align the credit with its fiscal capacity and community priorities.

By eliminating the domicile requirement, the bill broadens eligibility in jurisdictions that have adopted the credit. That expansion increases the number of qualifying properties and creates a greater fiscal impact than counties anticipated when they originally enacted the credit.

As such, MACo requests amendments to ensure all eligibility elements remain subject to local law and that counties retain full authority to determine how this credit operates within their existing programs.

Accordingly, MACo respectfully requests a **FAVORABLE WITH AMENDMENTS** report on HB 1302.