



House Bill 1308

Homeowners' Property Tax Credit - Eligibility and Calculation - Alterations

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 1308 **WITH AMENDMENTS**. This bill increases the assessed-value cap, income brackets, and net-worth and gross-income limits under the State Homeowners' Property Tax Credit.

While these changes expand eligibility and increase the value of a State-level property tax credit, MACo requests amendments to guard against unintended impacts on locally authorized supplemental credits and to ensure the bill does not automatically expand county fiscal obligations without local approval.

Counties recognize the importance of property tax relief for homeowners facing rising costs. Several jurisdictions have adopted local supplemental homeowners' tax credits, and some programs reference elements of the State credit in determining eligibility or benefit levels.

Without clear guardrails, the bill could shift additional fiscal responsibility to counties through automatic linkage to local programs. As such, MACo requests amendments to ensure that changes to the State Homeowners' Property Tax Credit do not automatically alter or expand locally authorized supplemental credits unless expressly adopted by local law.

Counties must retain clear authority to define the scope and fiscal impact of any locally authorized property tax credit. For this reason, MACo respectfully requests a **FAVORABLE WITH AMENDMENTS** report on HB 1308.