

# HOUSE BILL 1454

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CF SB 340

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By: **Delegate Atterbeary**

Introduced and read first time: February 9, 2024

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit to Offset Increases in Local Tax Revenue**

3 FOR the purpose of authorizing Baltimore City, a county, or a municipal corporation to  
4 grant the property tax credit to offset increases in local income tax revenues to the  
5 owner-occupied property of a homeowner for certain taxable years whether or not  
6 the homeowner has an application for the homestead property tax credit on file with  
7 the State Department of Assessments and Taxation, notwithstanding a certain  
8 provision of law; and generally relating to the property tax credit to offset increases  
9 in local income tax revenues.

10 BY repealing and reenacting, without amendments,  
11 Article – Tax – Property  
12 Section 9–221  
13 Annotated Code of Maryland  
14 (2019 Replacement Volume and 2023 Supplement)

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

17 **Article – Tax – Property**

18 9–221.

19 (a) The Mayor and City Council of Baltimore or the governing body of a county or  
20 municipal corporation may grant, by law, a property tax credit against the county or  
21 municipal corporation property tax imposed on real property in order to offset in whole or  
22 in part increases in the county or municipal corporation income tax revenues resulting from  
23 a county income tax rate in excess of 2.6%.

24 (b) The credit granted under this section is available only to the owner-occupied  
25 property of a homeowner as defined in § 9–105 of this title if the homeowner has an

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 application for the homestead property tax credit under § 9–105 of this title on file with the  
2 Department.

3 (c) The Mayor and City Council of Baltimore or the governing body of a county or  
4 municipal corporation may provide by law for:

5 (1) the amount of a property tax credit under this section; and

6 (2) any other provisions necessary to carry out this section.

7 SECTION 2. AND BE IT FURTHER ENACTED, That:

8 (a) For a taxable year beginning after June 30, 2022, but before July 1, 2025,  
9 notwithstanding the requirement under § 9–221(b) of the Tax – Property Article, Baltimore  
10 City, a county, or a municipal corporation may grant the tax credit under § 9–221 of the  
11 Tax – Property Article to the owner–occupied property of a homeowner as defined in §  
12 9–105 of the Tax – Property Article whether or not the homeowner had or has an application  
13 for the homestead property tax credit under § 9–105 of the Tax – Property Article on file  
14 with the State Department of Assessments and Taxation.

15 (b) Baltimore City, a county, or a municipal corporation may adopt a law,  
16 regulation, procedure, or any other provision necessary to carry out the authority granted  
17 by this section.

18 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
19 1, 2024.