

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2026, Legislative Day No. 5

Bill No. 19-26

Introduced by the Entire Council

By the County Council, March 2, 2026

Introduced and first read on March 2, 2026
Public Hearing set for and held on April 6, 2026
Public Hearing on AMENDED bill set for and held on April 20, 2026
Public Hearing on AMENDED bill set for and held on May 4, 2026
Bill Expires on June 5, 2026

By Order: Kaley Schultze, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –
2 Credits – Credit for ~~Child Care or Day Care Property Improvements~~ Day Care Centers
3 for Children and Adults

4
5 FOR the purpose of defining certain terms; establishing a real property tax credit for
6 ~~improvements to property used as child cares or day cares; determining~~ areas set aside
7 and dedicated exclusively for certain day care centers for children and adults;
8 establishing the duration, amount and calculation of the tax credit; establishing the form
9 of application and filing deadline for the tax credit; and generally relating to finance,
10 taxation, and budget.

11
12 BY renumbering: §§ 4-2-309 through 4-2-319, respectively, to be §§ 4-2-310 through
13 4-2-320, respectively
14 Anne Arundel County Code (2005, as amended)

15
16 BY adding: § 4-2-309
17 Anne Arundel County Code (2005, as amended)

18
19 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
20 *That §§ 4-2-309 through 4-2-319, respectively, of the Anne Arundel County Code (2005,*
21 *as amended) are hereby renumbered to be §§ 4-2-310 through 4-2-320, respectively.*

EXPLANATION: CAPITALS indicate new matter added to existing law and taglines.
[[Brackets]] indicate matter deleted from existing law and taglines.
Captions and taglines in **bold** in this bill are catchwords and are not law.
Asterisks *** indicate existing Code provisions in a list or chart that remain unchanged.
Underlining indicates matter added to bill by amendment.
~~Strikeover~~ indicates matter removed from bill by amendment.

1 SECTION 2. *And be it further enacted,* That Section(s) of the Anne Arundel County
2 Code (2005, as amended) read as follows:

3
4 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

5
6 **TITLE 2. REAL PROPERTY TAXES**

7 **SUBTITLE 3. CREDITS**

8
9 **4-2-309. CREDIT FOR CHILD CARE OR DAY CARE PROPERTY IMPROVEMENTS.**

10
11 (A) **DEFINITIONS.** IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS
12 INDICATED:

13
14 (1) "CHILD CARE CENTER" HAS THE MEANING STATED IN § 9.5-401(C) OF THE
15 EDUCATION ARTICLE OF THE STATE CODE AND IS LICENSED AS REQUIRED UNDER TITLE
16 9.5, SUBTITLE 14 OF THE EDUCATION ARTICLE OF THE STATE CODE.

17
18 (2) "DAY CARE CENTER FOR ADULTS" HAS THE MEANING STATED IN § 14-301(B) OF
19 THE HEALTH – GENERAL ARTICLE OF THE STATE CODE AND IS LICENSED AS REQUIRED
20 UNDER TITLE 14, SUBTITLE 3 OF THE HEALTH – GENERAL ARTICLE OF THE STATE CODE.

21
22 (3) "DAY CARE CENTER FOR THE ELDERLY" HAS THE MEANING STATED IN
23 § 14-201(B) OF THE HEALTH-GENERAL ARTICLE OF THE STATE CODE AND IS LICENSED AS
24 REQUIRED UNDER TITLE 14, SUBTITLE 2 OF THE HEALTH – GENERAL ARTICLE OF THE
25 STATE CODE.

26
27 (4) "FAMILY CHILD CARE HOME" OR "LARGE FAMILY CHILD CARE HOME" HAS THE
28 MEANING STATED IN § 9.5-301 OF THE EDUCATION ARTICLE OF THE STATE CODE AND ARE
29 REGISTERED AS REQUIRED UNDER TITLE 9.5, SUBTITLE 3 OF THE EDUCATION ARTICLE OF
30 THE STATE CODE.

31
32 (B) **CREATION; EXCLUSION.** (1) THERE IS A TAX CREDIT FOR AGAINST COUNTY REAL
33 PROPERTY TAXES LEVIED IMPOSED ON THAT PORTION OF REAL PROPERTY FOR AN,
34 INCLUDING ANY IMPROVEMENT ON REAL PROPERTY IF THE IMPROVEMENT IS USED, THAT
35 IS OWNED AND OPERATED BY THE REAL PROPERTY OWNER, AND CONTAINS AN AREA SET
36 ASIDE AND DEDICATED EXCLUSIVELY FOR LICENSED A CHILD CARE CENTER, DAY CARE
37 CENTER FOR ADULTS, DAY CARE CENTER FOR THE ELDERLY, FAMILY CHILD CARE HOME,
38 OR LARGE FAMILY CHILD CARE HOME PURSUANT TO § 9-213 OF THE TAX PROPERTY
39 ARTICLE OF THE STATE CODE.

40
41 (2) A CREDIT UNDER THIS SECTION MAY NOT BE GRANTED IF THE REAL PROPERTY
42 QUALIFIES FOR A CREDIT ENACTED PURSUANT TO § 9-214 OF THE TAX – PROPERTY
43 ARTICLE OF THE STATE CODE.

44
45 (C) **CALCULATION.** THE AMOUNT OF THE ANNUAL TAX CREDIT SHALL BE
46 CALCULATED AND CREDITED BASED ON THE TAX DUE ON COUNTY REAL PROPERTY FOR
47 EACH IMPROVEMENT SUCH THAT THE CREDIT MAY NOT EXCEED IN EACH YEAR THE
48 LESSER OF:

49
50 (1) \$4,000; OR

51
52 (2) THE AMOUNT OF THE ~~GENERAL~~ COUNTY REAL PROPERTY TAX ATTRIBUTABLE
53 TO ~~THE IMPROVEMENT~~ THAT PORTION OF THE PROPERTY FOR WHICH THE CREDIT IS
54 GRANTED.

55
56 (D) **FORM OF APPLICATION.** AN APPLICATION FOR ~~THE~~ A TAX CREDIT UNDER THIS
57 SECTION SHALL BE SUBMITTED TO THE CONTROLLER ON FORMS ~~THAT~~ REQUIRED BY THE

1 OFFICE OF FINANCE ~~REQUIRES BY APRIL 1 TO RECEIVE THE CREDIT IN THE NEXT TAXABLE~~
2 ~~YEAR. THE TAXPAYER MUST CERTIFY IN WRITING THAT THE CHILD CARE OR DAY CARE~~
3 ~~PROVIDER IMMEDIATELY BEFORE THE TAXABLE YEAR FOR WHICH THE CREDIT IS~~
4 ~~SOUGHT, AND BE ACCOMPANIED BY:~~

5
6 (1) ~~IS LICENSED OR REGISTERED~~ EVIDENCE OF LICENSURE OR REGISTRATION
7 REQUIRED BY THE STATE; AND

8
9 (2) ~~WILL ACCEPT A STATEMENT UNDER OATH THAT CLIENTS WHOSE CARE IS~~
10 ~~SUBSIDIZED BY THE COUNTY, STATE, OR FEDERAL GOVERNMENT, IF THE DAY CARE~~
11 ~~PROVIDER HAS~~ WILL BE ACCEPTED IF SPACE IS AVAILABLE; AND

12
13 (3) A STATEMENT UNDER OATH THAT THE REAL PROPERTY DOES NOT QUALIFY
14 FOR A CREDIT ENACTED PURSUANT TO § 9-214 OF THE TAX – PROPERTY ARTICLE OF THE
15 STATE CODE.

16
17 (E) DURATION OF CREDIT. THE CREDIT SHALL TERMINATE ON THE SOONER OF THE
18 PROPERTY OWNER RECEIVING THE CREDIT FOR TEN TAX YEARS OR NO PORTION OF THE
19 REAL PROPERTY BEING SET ASIDE AND DEDICATED EXCLUSIVELY FOR USE AS A CHILD
20 CARE CENTER, DAY CARE CENTER FOR ADULTS, DAY CARE CENTER FOR THE ELDERLY,
21 FAMILY CHILD CARE HOME, OR LARGE FAMILY CHILD CARE HOME.

22
23 SECTION 3. *And be it further enacted,* That this Ordinance shall take effect 45 days
24 from the date it becomes law.

AMENDMENTS ADOPTED: April 6 and 20, 2026

READ AND PASSED this 4th day of May, 2026

By Order:



Kaley Schultze
Administrative Officer

PRESENTED to the County Executive for his approval this 5th day of May, 2026



Kaley Schultze
Administrative Officer

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APPROVED AND ENACTED this 12th day of May, 2026

A handwritten signature in blue ink, appearing to read "Stuart Pittman".

Steuart Pittman
County Executive

EFFECTIVE DATE: June 26, 2026

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 19-26 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.

A handwritten signature in black ink, appearing to be 'KS' followed by a long horizontal line.

Kaley Schultze
Administrative Officer