



## House Bill 1102

*Commercial Tenants – Personal Liability Clauses – Enforceability and Landlord Relief*

MACo Position: **OPPOSE**

To: Judiciary Committee

Date: February 17, 2021

From: Michael Sanderson and Kevin Kinnally

The Maryland Association of Counties (MACo) **OPPOSES** HB 1102. This bill would mandate that counties grant, by law, a refund to commercial landlords for any county property taxes paid in fiscal year 2020.

**MACo is concerned with the county fiscal effects of this legislation and would prefer approaches that provide local autonomy to determine the best way to provide tax incentives, rather than those that mandate reductions in local revenue sources.**

This bill would drastically undermine county revenues and jeopardize limited local funds for public health, schools, public safety, roadway maintenance, and other essential public services upon which all county residents depend.

In general, MACo stands for local self-determination. Counties, led by their elected leaders who are directly accountable within the community, are in the best position to make decisions on local affairs – ranging from land use to budget priorities.

As the focus shifts to restoring our state and local economies in a manner that is safe, equitable, and prosperous for all, counties welcome the opportunity to work with state policymakers to develop flexible and optional tools to create broad or targeted tax incentives, but resist state-mandated changes that preclude local input.

Accordingly, MACo requests an **UNFAVORABLE** report on HB 1102.