

HOUSE BILL 651

Q1

5lr2295

By: **Delegates Turner, Pendergrass, Dumais, Jameson, Proctor, and Stein**

Introduced and read first time: February 12, 2015

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Personal Property Reports – Exemption and Affidavit**

3 FOR the purpose of exempting a person who does not own or did not own certain property
4 during the preceding calendar year from submitting a certain annual report on
5 personal property to the State Department of Assessments and Taxation; requiring
6 the person to submit a certain affidavit to the Department on or before a certain
7 date; specifying the form and contents of the affidavit; providing that the affidavit
8 may be submitted electronically to the Department; authorizing a person who has
9 filed a certain affidavit with the Department to file an amended report within a
10 certain time under certain circumstances; providing for the application of this Act;
11 and generally relating to certain reports to the State Department of Assessments
12 and Taxation regarding personal property.

13 BY repealing and reenacting, with amendments,
14 Article – Tax – Property
15 Section 11–101 and 11–103(a)
16 Annotated Code of Maryland
17 (2012 Replacement Volume and 2014 Supplement)

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

20 **Article – Tax – Property**

21 11–101.

22 (a) **[On] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, ON** or
23 before April 15 of each year, a person shall submit a report on personal property to the
24 Department if:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (1) the person is a business trust, statutory trust, domestic corporation,
2 limited liability company, limited liability partnership, or limited partnership;

3 (2) the person is a foreign corporation, foreign statutory trust, foreign
4 limited liability company, foreign limited liability partnership, or foreign limited
5 partnership registered or qualified to do business in the State; or

6 (3) the person owns or during the preceding calendar year owned property
7 that is subject to property tax.

8 (b) **IF THE PERSON DOES NOT OWN OR DURING THE PRECEDING CALENDAR**
9 **YEAR DID NOT OWN PROPERTY THAT IS SUBJECT TO PROPERTY TAX, THE PERSON:**

10 **(1) IS NOT REQUIRED TO FILE THE REPORT REQUIRED UNDER**
11 **SUBSECTION (A) OF THIS SECTION; AND**

12 **(2) ON OR BEFORE APRIL 15, SHALL SUBMIT TO THE DEPARTMENT**
13 **AN AFFIDAVIT ATTESTING THAT THE PERSON HAS NO TAX LIABILITY FOR THE**
14 **TAXABLE PERIOD.**

15 (c) The report OR AFFIDAVIT shall:

16 (1) be in the form that the Department requires;

17 (2) be under oath as the Department requires; and

18 (3) contain the information that the Department requires.

19 (d) **AN AFFIDAVIT SUBMITTED IN ACCORDANCE WITH SUBSECTION (B) OF**
20 **THIS SECTION MAY BE SUBMITTED ELECTRONICALLY TO THE DEPARTMENT.**

21 11-103.

22 (a) If a person who has filed a report OR AN AFFIDAVIT under this title
23 determines that information was not reported accurately, the person may file an amended
24 report within 3 years after the April 15th that the original report OR AFFIDAVIT was due.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to
26 apply only prospectively and may not be applied or interpreted to have any effect on or
27 application to any personal property reports submitted before the effective date of this Act.

28 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
29 October 1, 2015.