

Department of Legislative Services
Maryland General Assembly
2015 Session

FISCAL AND POLICY NOTE

House Bill 589
Economic Matters

(Charles County Delegation)
Education, Health, and Environmental Affairs

Charles County - Alcoholic Beverages - Certification for License Application

This bill requires the Treasurer of Charles County, instead of the Office of the County Supervisor of Assessments, to prepare a certification showing the value of specified merchandise, fixtures, and stock-in-trade, as certified to the county by the State Department of Assessments and Taxation (SDAT) for a business that is applying for, transferring, or renewing an alcoholic beverages license.

The bill takes effect July 1, 2015.

Fiscal Summary

State Effect: Minimal. Any decrease in workload for SDAT does not materially affect State finances.

Local Effect: Charles County can implement the bill using existing resources.

Small Business Effect: None.

Analysis

Current Law: In Charles County, an application for an alcoholic beverages license must contain a certification from the Office of the County Supervisor of Assessments showing the value of the merchandise, fixtures, and stock-in-trade for the business for which the application is made for the calendar year before the year the license is to be issued. The application must also contain a certification from the Treasurer of the county showing that there are no unpaid taxes due from the applicant to the county, incorporated city, or town where the licensed premises is to be located, and that there are no unpaid taxes due from

the applicant to the county or the State on the merchandise, fixtures, and stock-in-trade where the licensed premises is to be located.

Additionally, the Charles County Board of License Commissioners may not renew specified licenses unless it receives a certification from the Office of the County Supervisor of Assessments showing the value of the merchandise, fixtures, and stock-in-trade for the business for which the application is made for the calendar year before the year the license is to be issued. The board must also receive documentation from the Treasurer of the county showing that there are no unpaid taxes due from the applicant to the county, incorporated city, or town where the licensed premises is to be located and that there are no unpaid taxes due from the applicant to the county or the State on the merchandise, fixtures, and stock-in-trade where the licensed premises is to be located.

Finally, a transfer of any license may not be made unless the board receives a certification from the Office of the County Supervisor of Assessments showing the value of the merchandise, fixtures, and stock-in-trade for the business for which the application is made for the calendar year before the year the license is to be issued.

Background: SDAT maintains local assessment offices throughout the State. Under current law, SDAT, through the local office, is required to certify the personal property assessment of the license applicant from the previous year and the current status of the business. However, SDAT advises that all of the relevant information is available on the SDAT website. Additionally, personal property assessments are already certified to the county Treasurer by SDAT. Therefore, SDAT advises that under the bill, the county can perform the task itself from the identical data source.

SDAT advises that it processes approximately 186 alcoholic beverages licenses and applications for Charles County each year.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Charles County, State Department of Assessments and Taxation, Department of Legislative Services

Fiscal Note History: First Reader - February 19, 2015
md/lgc

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