

HOUSE BILL 1541

Q7

8lr2587
CF SB 994

By: **Delegates Ebersole, Angel, Ali, Barkley, B. Barnes, Barron, Brooks, Conaway, Cullison, Fraser-Hidalgo, Gilchrist, Glenn, Gutierrez, Hixson, C. Howard, Kelly, Lafferty, R. Lewis, Lierman, Lisanti, Luedtke, McComas, McMillan, Metzgar, Moon, Mosby, Patterson, Platt, Sanchez, Tarlau, Turner, Valentino-Smith, Waldstreicher, A. Washington, M. Washington, Wilkins, K. Young, and P. Young**

Introduced and read first time: February 9, 2018
Assigned to: Health and Government Operations

A BILL ENTITLED

1 AN ACT concerning

2 **Disclosure of Tax Benefits – Nonprofit Hospitals**

3 FOR the purpose of requiring each nonprofit hospital, each year, to submit to the
4 Comptroller an itemized list of certain tax benefits; requiring the Comptroller to
5 prepare a certain report and to post the report on the Comptroller's website;
6 requiring the Comptroller, in consultation with certain employee organizations, to
7 adopt certain regulations; defining a certain term; and generally relating to nonprofit
8 hospitals and tax benefits provided under the tax laws of the State.

9 BY adding to

10 Article – Tax – General

11 Section 1–206

12 Annotated Code of Maryland

13 (2016 Replacement Volume and 2017 Supplement)

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

16 **Article – Tax – General**

17 **1–206.**

18 (A) IN THIS SECTION, “HOSPITAL” HAS THE MEANING STATED IN § 19–301
19 OF THE HEALTH – GENERAL ARTICLE.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(B) EACH YEAR EACH NONPROFIT HOSPITAL SHALL SUBMIT TO THE**
2 **COMPTROLLER AN ITEMIZED LIST OF THE TAX BENEFITS THE HOSPITAL RECEIVED**
3 **DURING THE PREVIOUS TAXABLE YEAR.**

4 **(C) THE COMPTROLLER SHALL:**

5 **(1) REVIEW EACH ITEMIZED LIST REQUIRED UNDER SUBSECTION (B)**
6 **OF THIS SECTION;**

7 **(2) PREPARE A REPORT SUMMARIZING THE AGGREGATE VALUE OF**
8 **THE TAX BENEFITS RECEIVED BY EACH NONPROFIT HOSPITAL; AND**

9 **(3) POST THE REPORT ON THE COMPTROLLER'S WEBSITE.**

10 **(D) THE COMPTROLLER, IN CONSULTATION WITH THE EMPLOYEE GROUP**
11 **DESIGNATED AS THE EXCLUSIVE REPRESENTATIVE FOR NONPROFIT HOSPITAL**
12 **EMPLOYEES, SHALL ADOPT REGULATIONS NECESSARY TO CARRY OUT THIS**
13 **SECTION, INCLUDING REGULATIONS THAT ESTABLISH:**

14 **(1) FORMATTING STANDARDS FOR THE ITEMIZED LIST REQUIRED**
15 **UNDER THIS SECTION; AND**

16 **(2) THE DATE EACH YEAR BY WHICH A NONPROFIT HOSPITAL MUST**
17 **SUBMIT THE ITEMIZED LIST REQUIRED UNDER THIS SECTION.**

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
19 1, 2018.