

SB0106/243623/1

BY: Delegate M. Fisher

AMENDMENTS TO SENATE BILL 106
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, at the top of the page, insert “EMERGENCY BILL”; and in line 7, after “circumstances;” insert “exempting for certain taxable years certain nonessential businesses from the personal property tax and certain annual filing fees collected by the Department; prohibiting certain authorities from denying the renewal of a license or permit under this Act under certain circumstances; defining a certain term; making this Act an emergency measure;”.

AMENDMENT NO. 2

On page 6, after line 26, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That:

(a) In this section, “nonessential business” means a nonessential business, as described under Governor Hogan’s Executive Order 27 20–03–23–01, that was required under the Executive Order to close or restrict its operations.

(b) Notwithstanding any other law, for the taxable years beginning after June 30, 2019, but before July 1, 2021:

(1) a nonessential business is not subject to the personal property tax;

(2) annual filing fees collected by the State Department of Assessments and Taxation under § 1–203 of the Corporations and Associations Article are waived for nonessential businesses; and

(Over)

(3) an issuing authority may not deny a license or permit under this Act for failure of a nonessential business to pay property taxes under the Tax – Property Article or annual filing fees under § 1–203 of the Corporations and Associations Article for the taxable years beginning after June 30, 2019, but before July 1, 2021.”;

in line 27, strike “2.” and substitute “3.”; in the same line, after “That” insert “Section 1 of”; and after line 28, insert:

“SECTION 4. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and, except as provided in Section 3 of this Act, shall take effect from the date it is enacted.”.