

HOUSE BILL 839

C1

1lr2045

By: **Delegate Qi**

Introduced and read first time: January 29, 2021

Assigned to: Economic Matters

Committee Report: Favorable

House action: Adopted

Read second time: February 28, 2021

CHAPTER _____

1 AN ACT concerning

2 **State Department of Assessments and Taxation – Lists of Business Entities Not**
3 **Filing Annual Report**

4 FOR the purpose of limiting, in certain circumstances, the business entities required to be
5 included on certain lists certified by the State Department of Assessments and
6 Taxation to those entities that did not file a certain report during the prior year; and
7 generally relating to business entities that do not file required annual reports.

8 BY repealing and reenacting, with amendments,
9 Article – Corporations and Associations
10 Section 3–503(c), 4A–911(c), 9A–1007(c), 10–209(c), and 12–801(c)
11 Annotated Code of Maryland
12 (2014 Replacement Volume and 2020 Supplement)

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

15 **Article – Corporations and Associations**

16 3–503.

17 (c) Immediately after September 30 of each year, the Department shall certify a
18 list of every Maryland corporation which has not filed an annual report with the
19 Department **FOR THE PRIOR YEAR** as required by law or has not paid a tax before October
20 1 of the year after the report was required to be filed or the taxes were due.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 4A-911.

2 (c) Immediately after September 30 of each year, the Department shall certify a
3 list of every Maryland limited liability company that has not filed an annual report with
4 the Department **FOR THE PRIOR YEAR** as required by law or has not paid a tax before
5 October 1 of the year after the report was required to be filed or the taxes were due.

6 9A-1007.

7 (c) Immediately after September 30 of each year, the Department shall certify a
8 list of every Maryland limited liability partnership that has not filed an annual report with
9 the Department **FOR THE PRIOR YEAR** as required by law or has not paid a tax before
10 October 1 of the year after the report was required to be filed or the taxes were due.

11 10-209.

12 (c) Immediately after September 30 of each year, the Department shall certify a
13 list of every Maryland limited partnership that has not filed an annual report with the
14 Department **FOR THE PRIOR YEAR** as required by law or has not paid a tax before October
15 1 of the year after the report was required to be filed or the taxes were due.

16 12-801.

17 (c) As soon as practicable after October 1 of each year, the Department shall
18 certify a list of every Maryland statutory trust that has not filed an annual report with the
19 Department **FOR THE PRIOR YEAR** as required by law or has not paid a tax that was due
20 before October 1 of the year.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 October 1, 2021.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.