# **SENATE BILL 963**

#### L2, Q2

4lr1974 CF HB 1080

#### By: **Carroll County Senators** Introduced and read first time: February 2, 2024 Assigned to: Budget and Taxation

Committee Report: Favorable with amendments Senate action: Adopted Read second time: March 2, 2024

CHAPTER \_\_\_\_\_

#### 1 AN ACT concerning

# Carroll County - Office of Permits and Inspections - Denial of <u>Commercial</u> Permit or License for Unpaid <u>Assessed</u> Personal Property Taxes

4 FOR the purpose of prohibiting the Carroll County Office of Permits and Inspections from  $\mathbf{5}$ issuing or renewing a commercial license or permit in the county until if the 6 applicant <del>submits certain evidence that the applicant</del> has <del>no</del> unpaid assessed 7 personal property taxes except under certain circumstances; authorizing the Carroll 8 County Office of Permits and Inspections to issue or renew a certain commercial 9 license or permit if the applicant submits certain evidence that the applicant has 10 paid any previously unpaid assessed personal property taxes; and generally relating 11 to the issuance or renewal of <u>commercial</u> licenses and permits in Carroll County.

- 12 BY adding to
- 13 Article Local Government
- 14 Section 12–905
- 15 Annotated Code of Maryland
- 16 (2013 Volume and 2023 Supplement)
- SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
  That the Laws of Maryland read as follows:
- 19

### Article – Local Government

20 **12–905.** 

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

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



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## (A) THIS SECTION APPLIES ONLY TO CARROLL COUNTY.

 $\mathbf{2}$ **(B)** (1) NOTWITHSTANDING ANY OTHER PROVISION OF LAW AND SUBJECT 3 TO PARAGRAPH (2) OF THIS SUBSECTION, BEFORE THE CARROLL COUNTY OFFICE 4 OF PERMITS AND INSPECTIONS MAY ISSUE DENY THE ISSUANCE OR RENEW RENEWAL OF A COMMERCIAL LICENSE OR PERMIT IN THE COUNTY IF THE  $\mathbf{5}$ APPLICANT SHALL SUBMIT EVIDENCE TO THE SATISFACTION OF THE OFFICE THAT 6 THERE ARE NO HAS UNPAID ASSESSED PERSONAL PROPERTY TAXES DUE-FROM THE 7APPLICANT. 8

9 (2) THE CARROLL COUNTY OFFICE OF PERMITS AND INSPECTIONS 10 MAY NOT DENY THE ISSUANCE OR RENEWAL OF A <u>COMMERCIAL</u> LICENSE OR PERMIT 11 FOR UNPAID <u>ASSESSED</u> PERSONAL PROPERTY TAXES UNDER PARAGRAPH (1) OF 12 THIS SUBSECTION IF THE APPLICANT SUBMITS EVIDENCE TO THE SATISFACTION OF 13 THE OFFICE THAT THE APPLICANT HAS DISPUTED THE AMOUNT OF UNPAID 14 <u>ASSESSED</u> PERSONAL PROPERTY TAXES.

15 (C) THE CARROLL COUNTY OFFICE OF PERMITS AND INSPECTIONS MAY 16 ISSUE OR RENEW A <u>COMMERCIAL</u> LICENSE OR PERMIT IN THE COUNTY THAT WAS 17 DENIED UNDER SUBSECTION (B)(1) OF THIS SECTION IF THE APPLICANT SUBMITS 18 EVIDENCE TO THE SATISFACTION OF THE OFFICE THAT THE APPLICANT HAS PAID 19 ANY PREVIOUSLY UNPAID ASSESSED PERSONAL PROPERTY TAXES.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 21 October 1, 2024.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.