Maryland General Assembly
Department of Legislative Services

Proposed Regulation
Department of Assessments and Taxation

(DLS Control No. 14-307)

Overview and Legal and Fiscal Impact

This regulation alters the requirements for submission of personal property assessment annual reports to allow for submission through an online filing system.

The regulation presents no legal issues of concern.

There is minimal or no impact on State or local governments.

Regulation of COMAR Affected

Department of Assessments and Taxation:
Personal Property Assessments: Filings: COMAR 18.03.02.01

Legal Analysis

Background

COMAR 18.03.02 generally regulates personal property tax assessments, and 18.03.02.01 provides requirements for those required to file an annual report on personal property. Filers are required to file a report using printed forms provided by the Department or on substantially similar copies.

Summary of Regulation

The regulation authorizes reports to be filed through an approved online filing system and authorizes acceptance of an electronic signature. Additionally, the regulation broadens language to authorize acceptance of all substantially similar hard copies.

Legal Issue

The regulation presents no legal issues of concern.

Statutory Authority and Legislative Intent

The State Department of Assessments and Taxation cites §§ 2-201, 2-202, and 11-101 of the Tax – Property Article as legal authority for the regulation. Sections 2-201 and 2-202 generally authorize the department to adopt regulations pertaining to property taxes.

Section 11-101 specifically requires certain individuals to submit an annual report on personal property in the form required by the department. The authority cited is correct and complete. The regulation complies with the legislative intent of the law.

Fiscal Analysis

There is minimal or no impact on State or local governments.

Agency Estimate of Projected Fiscal Impact

The State Department of Assessments and Taxation advises that the regulation generally authorizes the electronic filing of annual personal property reports and has minimal or no impact on State or local governments. The Department of Legislative Services concurs.

Impact on Budget

There is minimal or no impact on the State operating or capital budget.

Agency Estimate of Projected Small Business Impact

The State Department of Assessments and Taxation advises that the regulation has minimal or no economic impact on small businesses in the State. The Department of Legislative Services concurs.

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