

MARYLAND REGISTER

Proposed Action on Regulations

Transmittal Sheet PROPOSED OR REPROPOSED Actions on Regulations	Date Filed with AELR Committee	TO BE COMPLETED BY DSD
	10/21/2014	Date Filed with Division of State Documents
		Document Number
		Date of Publication in MD Register

1. Desired date of publication in Maryland Register: 12/1/2014

2. COMAR Codification

Title Subtitle Chapter Regulation

18 03 02 01

3. Name of Promulgating Authority

Department of Assessments and Taxation

4. Name of Regulations Coordinator

Jeffrey G Comen

Telephone Number

4107671282

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301 W. Preston St., 8th Floor

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Baltimore MD 21201

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5. Name of Person to Call About this Document

Jeffrey G. Comen

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4107671280

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6. Check applicable items:

- New Regulations
 - Amendments to Existing Regulations
 - Date when existing text was downloaded from COMAR online: 10/15/2014.
 - Repeal of Existing Regulations
 - Recodification
 - Incorporation by Reference of Documents Requiring DSD Approval
 - Reproposal of Substantively Different Text:
 - : Md. R
 - (vol.) (issue) (page nos) (date)
- Under Maryland Register docket no.: --P.

7. Is there emergency text which is identical to this proposal:

- Yes No

8. Incorporation by Reference

Check if applicable: Incorporation by Reference (IBR) approval form(s) attached and 18 copies of documents proposed for incorporation submitted to DSD. (Submit 18 paper copies of IBR document to DSD and one copy to AELR.)

9. Public Body - Open Meeting

- OPTIONAL - If promulgating authority is a public body, check to include a sentence in the Notice of Proposed Action that proposed action was considered at an open meeting held pursuant to State Government Article, §10-506(c), Annotated Code of Maryland.
- OPTIONAL - If promulgating authority is a public body, check to include a paragraph that final action will be considered at an open meeting.

10. Children's Environmental Health and Protection

Check if the system should send a copy of the proposal to the Children's Environmental Health and Protection Advisory Council.

11. Certificate of Authorized Officer

I certify that the attached document is in compliance with the Administrative Procedure Act. I also certify that the attached text has been approved for legality by David M. Lyon, General Counsel, (telephone #4107671280) on 10/20/2014. A written copy of the approval is on file at this agency.

Name of Authorized Officer

Robert E. Young

Title

Director, SDAT

Telephone No.

4107671826

Date

10/21/2014

Title 18
DEPARTMENT OF ASSESSMENTS AND TAXATION

Subtitle 03 PERSONAL PROPERTY ASSESSMENTS

18.03.02 Filings

Authority: Tax-Property Article, Secs. 2-201, 2-202, and 11-101, Annotated Code of Maryland

Notice of Proposed Action

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The Director of the State Department of Assessments and Taxation proposes to amend Regulation .01 under COMAR 18.03.02 Filings.

Statement of Purpose

The purpose of this action is to remove any current obligation of the Department to furnish annual report forms, to provide for electronic filing of those forms with the Department and to accept electronic signatures on those forms.

Comparison to Federal Standards

There is no corresponding federal standard to this proposed action.

Estimate of Economic Impact

The proposed action has no economic impact.

Economic Impact on Small Businesses

The proposed action has minimal or no economic impact on small businesses.

Impact on Individuals with Disabilities

The proposed action has no impact on individuals with disabilities.

Opportunity for Public Comment

Comments may be sent to Michael Griffin, Associate Director, SDAT, 301 W. Preston Street, Room 808, Baltimore, MD 21201 , or call 410-767-1249, or email to michael.griffin@maryland.gov, or fax to 410-333-5873. Comments will be accepted through December 31, 2014. A public hearing has not been scheduled.

Economic Impact Statement Part C

A. Fiscal Year in which regulations will become effective: FY 2015

B. Does the budget for the fiscal year in which regulations become effective contain funds to implement the regulations?

Yes

C. If 'yes', state whether general, special (exact name), or federal funds will be used:

general

D. If 'no', identify the source(s) of funds necessary for implementation of these regulations:

E. If these regulations have no economic impact under Part A, indicate reason briefly:

simply give an alternative way to file a required form

F. If these regulations have minimal or no economic impact on small businesses under Part B, indicate the reason and attach small business worksheet.

simply give an alternative way to file a required form

G. Small Business Worksheet:

Attached Document:

Title 18

DEPARTMENT OF ASSESSMENTS AND TAXATION

Subtitle 03 PERSONAL PROPERTY ASSESSMENTS

Chapter 02 Filings

Authority: Tax-Property Article, §§2-201, 2-202, and 11-101, Annotated Code of Maryland

.01 Annual Report.

Annual reports required to be filed with the State Department of Assessments and Taxation, pursuant to the provisions of Tax-Property Article, §11-101, Annotated Code of Maryland, shall be submitted to the Department on a form generated by the Department, a substantially similar form or through an approved online filing system [annually on forms printed and furnished by the Department for that purpose. Any person who prefers to file the annual report by submitting a machine copy or photocopy instead of the printed form furnished by the Department may do so provided the machine copy or photocopy is on paper of similar size, color, and texture as the form for the appropriate year supplied by the Department.] The signature of the person signing the report shall be an original or electronic signature acceptable to the Department under Commercial Law Article, 21-117, Annotated Code of Maryland [and not a photocopy of the signature].

