

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE

House Bill 99 (Chairman, Ways and Means Committee)
(Departmental - Comptroller)

Ways and Means

Taxes - Appeals - Procedures

This bill allows the Comptroller to decrease or abate a mistaken assessment of certain taxes even if a taxpayer has failed to file a timely application for revision or refund claim. A decision by the Comptroller regarding such a decrease or abatement is final and not subject to appeal. The relevant taxes include the admissions and amusement tax, income tax, motor carrier tax, motor fuel tax, sales and use tax, and tobacco tax.

This bill is effective July 1, 1996 and applicable to tax assessments issued by the Comptroller on or after July 1, 1996.

Fiscal Summary

State Effect: Indeterminate minimal revenue decrease. Expenditures are not affected.

Local Effect: Indeterminate minimal revenue decrease. Expenditures are not affected.

Small Business Effect: The Office of the Comptroller has determined that this bill has minimal or no impact on small business (attached). Fiscal Services concurs with this assessment.

Fiscal Analysis

State Revenues: It is expected that a negligible number of taxpayers would be affected by this legislation, and that any revenue decrease would therefore be minimal.

Local Revenues: To the extent that income taxes or admission and amusement taxes are affected, local revenues could decline through the piggyback.

Information Source(s): Office of the Comptroller (Compliance Division), Department of Fiscal Services

Fiscal Note History: First Reader - January 22, 1996

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