

**Department of Legislative Services**  
Maryland General Assembly

**FISCAL NOTE**

Senate Bill 75 (Chairman, Budget and Taxation Committee)  
(Departmental - Assessments and Taxation)

Budget and Taxation

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**Local Tax Returns - Use for Property Valuation**

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This departmental bill allows a county or municipal employee to provide to a county supervisor of assessments the income amount or any particulars disclosed in a tax return filed with a county or municipality when the information is requested by the supervisor for property valuation purposes.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Minimal impact on local revenues. Expenditures would not be affected.

**Small Business Effect:** The Department of Assessments and Taxation has determined that this bill has minimal or no economic impact on small businesses (attached). Legislative Services concurs with this assessment.

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**Fiscal Analysis**

**Local Revenues:** Based on an Attorney General's opinion regarding the sales tax, Wicomico County does not provide income information from hotel/motel tax returns to the supervisor of assessments. Under this bill, Wicomico County could provide income and related data to the supervisor, which could result in a changed assessment and therefore a change in property tax revenues.

If this bill does not pass, other counties which currently provide to the supervisor such information regarding hotels, motels, and trailer parks may stop this practice. In this case, assessments of these entities could change, resulting in a change in property tax revenues.

In either case, revenues could increase or decrease, but any change is expected to be minimal.

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**Information Sources:** Department of Assessments and Taxation, Montgomery County, Prince George's County, Wicomico County, Baltimore City, City of Bowie, Town of Thurmont, Department of Legislative Services

**Fiscal Note History:** First Reader - January 19, 1998  
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Analysis by: Rvan Bishop  
Reviewed by: David F. Roose

Direct Inquiries to:  
John Rixey, Coordinating Analyst  
(410) 841-3710  
(301) 858-3710