

Department of Legislative Services
Maryland General Assembly
1999 Session

FISCAL NOTE

Senate Bill 60 (Chairman, Budget and Taxation Committee)
(Departmental - Assessments and Taxation)

Budget and Taxation

Property Tax Bills - Service Charges and Bill Format

This departmental bill repeals the requirement that local taxing authorities receive approval from the Department of Assessments and Taxation on the amount of service charges added to semiannual property tax payments, the format of property tax bills, and the local semiannual payment schedule. Local taxing authorities must report to the department each July 1 on the service charges adopted for semiannual property tax payments.

Fiscal Summary

State Effect: None. The reduction in workload associated with revising and approving tax forms will not directly affect the department's finances.

Local Effect: None. Streamlining the process of revising and approving tax forms is not expected to directly affect county expenditures. Revenues will not be affected.

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

Information Source(s): Department of Assessments and Taxation

Fiscal Note History:

First Reader - January 11, 1999

emg/jr

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