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By: **Delegates Barve and Simmons**

Introduced and read first time: February 23, 2005

Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **Taxes, Fees, and Other Governmental Charges - Attribution for Legislation**

3 FOR the purpose of requiring that certain agencies issuing a certain notice regarding  
4 the imposition of a new tax, fee, or other governmental charge or an increase in  
5 an existing tax, fee, or other governmental charge shall include in the notice a  
6 certain statement, except under certain circumstances; requiring certain  
7 agencies to issue certain correction notices for certain notices relating to  
8 legislation enacted on or after a certain date; defining a certain term; and  
9 generally relating to certain notices regarding the imposition of a new tax, fee,  
10 or other governmental charge or an increase in an existing tax, fee, or other  
11 governmental charge.

12 BY adding to

13 Article - State Government  
14 Section 8-505  
15 Annotated Code of Maryland  
16 (2004 Replacement Volume)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
18 MARYLAND, That the Laws of Maryland read as follows:

19 **Article - State Government**

20 8-505.

21 (A) IN THIS SECTION, "AGENCY" MEANS ANY DEPARTMENT, OFFICE, OR  
22 OTHER UNIT OF GOVERNMENT THAT IS ESTABLISHED BY STATE LAW.

23 (B) (1) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, IF ANY  
24 NOTICE TO THE PUBLIC REGARDING THE IMPOSITION OF A NEW TAX, FEE, OR OTHER  
25 GOVERNMENTAL CHARGE OR AN INCREASE IN AN EXISTING TAX, FEE, OR OTHER  
26 GOVERNMENTAL CHARGE THAT RESULTS FROM LEGISLATIVE ACTION INCLUDES  
27 ANY ATTRIBUTION FOR THE LEGISLATIVE ACTION, THE AGENCY ISSUING THE  
28 NOTICE SHALL INCLUDE IN THE NOTICE A PROMINENT STATEMENT THAT THE  
29 ACTION WAS TAKEN BY THE GOVERNOR AND THE GENERAL ASSEMBLY.

1           (2)     THE STATEMENT REQUIRED UNDER THIS SUBSECTION IS REQUIRED  
2 WHETHER THE GOVERNOR SIGNED THE LEGISLATION OR THE LEGISLATION BECAME  
3 LAW WITHOUT THE GOVERNOR'S SIGNATURE.

4     (C)     IF LEGISLATION THAT RESULTS IN THE IMPOSITION OF A NEW TAX, FEE,  
5 OR OTHER GOVERNMENTAL CHARGE OR AN INCREASE IN AN EXISTING TAX, FEE, OR  
6 OTHER GOVERNMENTAL CHARGE IS VETOED BY THE GOVERNOR AND  
7 SUBSEQUENTLY ENACTED BY THE GENERAL ASSEMBLY OVER THE GOVERNOR'S  
8 VETO, THE NOTICE IS NOT REQUIRED TO INCLUDE THE GOVERNOR IN ANY  
9 ATTRIBUTION FOR THE LEGISLATIVE ACTION.

10    (D)    (1)     IF ANY NOTICE TO THE PUBLIC REGARDING THE IMPOSITION OF A  
11 NEW TAX, FEE, OR OTHER GOVERNMENTAL CHARGE OR AN INCREASE IN AN  
12 EXISTING TAX, FEE, OR OTHER GOVERNMENTAL CHARGE THAT RESULTED FROM  
13 LEGISLATION ENACTED ON OR AFTER JANUARY 1, 2003, INCLUDED ANY  
14 ATTRIBUTION FOR THE LEGISLATIVE ACTION THAT DID NOT MEET THE  
15 REQUIREMENTS OF THIS SECTION, THE AGENCY THAT ISSUED THE NOTICE SHALL,  
16 ON OR BEFORE JULY 1, 2005, ISSUE A CORRECTION NOTICE TO THE PUBLIC THAT  
17 INCLUDES THE STATEMENT REQUIRED UNDER THIS SECTION.

18           (2)     AN AGENCY SHALL ISSUE THE CORRECTION NOTICE REQUIRED  
19 UNDER THIS SUBSECTION IN THE SAME FORMAT OR FORMATS AND FOR THE SAME  
20 PERIOD OF TIME AS ANY PREVIOUS NOTICE WAS ISSUED REGARDING THE  
21 IMPOSITION OF A NEW TAX, FEE, OR OTHER GOVERNMENTAL CHARGE OR AN  
22 INCREASE IN AN EXISTING TAX, FEE, OR OTHER GOVERNMENTAL CHARGE.

23     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
24 June 1, 2005.