

CHAPTER 363

(Senate Bill 88)

AN ACT concerning

Tax – Property – Exempt Manufacturing Personal Property Application Deadline

FOR the purpose of providing that a property tax exemption for certain manufacturing personal property shall be granted for a certain taxable year under certain circumstances if the owner files a certain application within a certain period after the date of the first assessment notice that includes the manufacturing personal property; providing for the application of this Act; and generally relating to applications for property tax exemptions for certain manufacturing personal property.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 7–104 and 11–103
Annotated Code of Maryland
(2007 Replacement Volume and 2008 Supplement)

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

Article – Tax – Property

7–104.

(a) Except as provided in subsection (c) of this section and in §§ 7–202 and 7–215 of this title, property tax on wholly exempt property shall be abated for the taxable year that follows the date on which the property became exempt.

(b) If an owner of property subject to an exemption on June 30 files an application for abatement on or before the following September 1 with the Department or the supervisor, the tax is abated for the taxable year.

(c) If property that is exempt from property tax is transferred to a person whose use of the property qualifies the property for an exemption from the date of transfer, then the property tax shall be abated from that date if the transferee:

(1) files an application under § 7–103 of this subtitle on or before September 1 of the following taxable year; or

(2) files an application under § 7-225 of this title within 6 months after receipt of the first assessment notice which includes the manufacturing personal property that is issued after the date of the transfer.

(D) IF THE OWNER OF MANUFACTURING PERSONAL PROPERTY ON JANUARY 1 FILES AN APPLICATION UNDER § 7-225 OF THIS TITLE WITHIN 6 MONTHS AFTER THE DATE OF THE FIRST ASSESSMENT NOTICE FOR A TAXABLE YEAR THAT INCLUDES THE MANUFACTURING PERSONAL PROPERTY AND THE APPLICATION IS APPROVED, THE EXEMPTION SHALL BE GRANTED FOR THAT TAXABLE YEAR THAT APPEARS ON THE ASSESSMENT NOTICE.

11-103.

(a) If a person who has filed a report under this title determines that information was not reported accurately, the person may file an amended report within 3 years after the April 15th that the original report was due.

(b) A person filing an amended report under subsection (a) of this section may only claim an exemption for personal property used in manufacturing if an exemption for personal property used in the manufacturing process was previously approved for that taxable year under §§ 7-104(b) and 7-225(d) [or], under §§ 7-104(c) and 7-225(d), **OR UNDER §§ 7-104(D) AND 7-225(D)** of this article.

(c) After reviewing an amended report, the Department shall:

- (1) issue a corrected assessment notice; or
- (2) notify the person that the original assessment notice will not be adjusted.

(d) A person who receives a notice under subsection (c) of this section may appeal the change in value or classification related to the corrected information or the denial notice as provided in § 14-504 of this article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2009, and shall be applicable to all taxable years beginning after June 30, 2009.

Approved by the Governor, May 7, 2009.