

HOUSE BILL 434

Q1

4lr1768

By: **Delegates Arora and Barve**

Introduced and read first time: January 27, 2014

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Personal Property Tax Returns – Electronic Filing**

3 FOR the purpose of requiring the State Department of Assessments and Taxation to
4 allow persons required to file a personal property tax return to file the return
5 and pay the filing fee electronically through the Department's Web site;
6 authorizing the Department to charge a processing fee for payments made
7 electronically; and generally relating to electronic filing of personal property tax
8 returns.

9 BY repealing and reenacting, without amendments,
10 Article – Tax – Property
11 Section 11–101 through 11–103
12 Annotated Code of Maryland
13 (2012 Replacement Volume and 2013 Supplement)

14 BY adding to
15 Article – Tax – Property
16 Section 11–104
17 Annotated Code of Maryland
18 (2012 Replacement Volume and 2013 Supplement)

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

21 **Article – Tax – Property**

22 11–101.

23 (a) On or before April 15 of each year, a person shall submit a report on
24 personal property to the Department if:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (1) the person is a business trust, statutory trust, domestic
2 corporation, limited liability company, limited liability partnership, or limited
3 partnership;

4 (2) the person is a foreign corporation, foreign statutory trust, foreign
5 limited liability company, foreign limited liability partnership, or foreign limited
6 partnership registered or qualified to do business in the State; or

7 (3) the person owns or during the preceding calendar year owned
8 property that is subject to property tax.

9 (b) The report shall:

10 (1) be in the form that the Department requires;

11 (2) be under oath as the Department requires; and

12 (3) contain the information that the Department requires.

13 11–102.

14 (a) The Department may require a person to submit to the Department a
15 report that contains the information listed in subsection (b) of this section, if the
16 person:

17 (1) moves personal property to any county or municipal corporation
18 from the county or municipal corporation where it was assessed;

19 (2) moves personal property from outside this State to a county or
20 municipal corporation inside this State; or

21 (3) possesses, cares for, or manages any personal property that:

22 (i) is not assessed; or

23 (ii) the Department suspects is not assessed.

24 (b) The report shall contain:

25 (1) a list of:

26 (i) all personal property assessable by the Department; and

27 (ii) all personal property assessable but not previously assessed
28 by the Department that the person possesses, cares for, or manages; and

1 (2) the name of each person who owns an item of the personal
2 property.

3 11-103.

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

7 (b) A person filing an amended report under subsection (a) of this section
8 may only claim an exemption for personal property used in manufacturing if an
9 exemption for personal property used in the manufacturing process was previously
10 approved for that taxable year under §§ 7-104(b) and 7-225(d), under §§ 7-104(c) and
11 7-225(d), or under §§ 7-104(d) and 7-225(d) of this article.

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

13 (1) issue a corrected assessment notice; or

14 (2) notify the person that the original assessment notice will not be
15 adjusted.

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

19 **11-104.**

20 **(A) THE DEPARTMENT SHALL ALLOW A PERSON REQUIRED TO FILE A**
21 **REPORT UNDER THIS TITLE TO USE THE DEPARTMENT'S WEB SITE TO**
22 **ELECTRONICALLY:**

23 **(1) FILE ANY REPORT REQUIRED UNDER THIS TITLE; AND**

24 **(2) PAY THE FILING FEE REQUIRED UNDER § 1-203(B)(3)(II) OF**
25 **THE CORPORATIONS AND ASSOCIATIONS ARTICLE.**

26 **(B) THE DEPARTMENT MAY CHARGE A PROCESSING FEE FOR EACH**
27 **PAYMENT MADE UNDER THIS SECTION THAT MAY NOT EXCEED THE ACTUAL**
28 **COST INCURRED BY THE DEPARTMENT IN PROCESSING THE PAYMENT.**

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
30 October 1, 2014.