

SENATE BILL 994

Q7

8lr1730
CF 8lr2587

By: **Senators Peters, Currie, Ferguson, Guzzone, Hershey, Madaleno, and Ramirez**
Introduced and read first time: February 5, 2018
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Disclosure of Tax Benefits – Nonprofit Hospitals**

3 FOR the purpose of requiring each nonprofit hospital, each year, to submit to the
4 Comptroller an itemized list of certain tax benefits; requiring the Comptroller to
5 prepare a certain report and to post the report on the Comptroller's website;
6 requiring the Comptroller, in consultation with certain employee organizations, to
7 adopt certain regulations; defining a certain term; and generally relating to nonprofit
8 hospitals and tax benefits provided under the tax laws of the State.

9 BY adding to

10 Article – Tax – General
11 Section 1–206
12 Annotated Code of Maryland
13 (2016 Replacement Volume and 2017 Supplement)

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

16 **Article – Tax – General**

17 **1–206.**

18 **(A) IN THIS SECTION, “HOSPITAL” HAS THE MEANING STATED IN § 19–301**
19 **OF THE HEALTH – GENERAL ARTICLE.**

20 **(B) EACH YEAR EACH NONPROFIT HOSPITAL SHALL SUBMIT TO THE**
21 **COMPTROLLER AN ITEMIZED LIST OF THE TAX BENEFITS THE HOSPITAL RECEIVED**
22 **DURING THE PREVIOUS TAXABLE YEAR.**

23 **(C) THE COMPTROLLER SHALL:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(1) REVIEW EACH ITEMIZED LIST REQUIRED UNDER SUBSECTION (B)**
2 **OF THIS SECTION;**

3 **(2) PREPARE A REPORT SUMMARIZING THE AGGREGATE VALUE OF**
4 **THE TAX BENEFITS RECEIVED BY EACH NONPROFIT HOSPITAL; AND**

5 **(3) POST THE REPORT ON THE COMPTROLLER'S WEBSITE.**

6 **(D) THE COMPTROLLER, IN CONSULTATION WITH THE EMPLOYEE GROUP**
7 **DESIGNATED AS THE EXCLUSIVE REPRESENTATIVE FOR NONPROFIT HOSPITAL**
8 **EMPLOYEES, SHALL ADOPT REGULATIONS NECESSARY TO CARRY OUT THIS**
9 **SECTION, INCLUDING REGULATIONS THAT ESTABLISH:**

10 **(1) FORMATTING STANDARDS FOR THE ITEMIZED LIST REQUIRED**
11 **UNDER THIS SECTION; AND**

12 **(2) THE DATE EACH YEAR BY WHICH A NONPROFIT HOSPITAL MUST**
13 **SUBMIT THE ITEMIZED LIST REQUIRED UNDER THIS SECTION.**

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
15 1, 2018.