

Department of Legislative Services
Maryland General Assembly
2018 Session

FISCAL AND POLICY NOTE
Third Reader

Senate Bill 401

(Senator Conway, *et al.*)

Education, Health, and Environmental Affairs

Economic Matters

Baltimore City - Alcoholic Beverages License - Suspension Based on Unpaid
Personal Property Tax

This bill alters the annual deadline from June 30 to October 30 for an alcoholic beverages license holder in Baltimore City to present to the Baltimore City Board of License Commissioners a certificate showing that all State and local personal property taxes have been paid. **The bill takes effect June 1, 2018.**

Fiscal Summary

State Effect: None.

Local Effect: Baltimore City can handle the bill's changes with existing budgeted resources. Revenues are not affected.

Small Business Effect: Minimal. The bill would give license holders additional time to pay State and local taxes and present proof of payment to the board.

Analysis

Current Law: The board must immediately suspend without a hearing the renewal license of an alcoholic beverages license holder that fails to present to the board by June 30 annually a certificate issued by the Director of Finance showing that all personal property taxes due to the city or State are paid.

Additional Information

Prior Introductions: None.

Cross File: HB 789 (Baltimore City Delegation) - Economic Matters.

Information Source(s): Baltimore City; Department of Legislative Services

Fiscal Note History: First Reader - February 15, 2018
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