

HB0174/393223/1

BY: Ways and Means Committee

AMENDMENTS TO HOUSE BILL 174
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, after “**Assessment** –” insert “**Unsuccessful**”; in the same line, strike “**Filing**”; strike beginning with “, when” in line 3 down through “property,” in line 4; in line 5, after “Court” insert “if the taxpayer appeals a determination regarding an assessment of certain income-producing property and the court does not grant the taxpayer relief on the appeal”; in line 7, strike “with” and substitute “without”; and after line 11, insert:

“BY adding to

Article – Tax – Property

Section 14–512(h)

Annotated Code of Maryland

(2019 Replacement Volume and 2023 Supplement)”.

AMENDMENT NO. 2

On page 2, strike beginning with “**FOR**” in line 16 down through “**(6)**” in line 20.

On page 3, in line 1, strike the brackets; in the same line, strike “**(7)**”; and after line 4, insert:

“(H) (1) THIS SUBSECTION APPLIES ONLY TO AN APPEAL BY A TAXPAYER UNDER SUBSECTION (F) OF THIS SECTION OF A DETERMINATION REGARDING AN ASSESSMENT OF THE TAXPAYER’S INCOME-PRODUCING PROPERTY VALUED GREATER THAN \$5,000,000.

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(2) IF THE MARYLAND TAX COURT DOES NOT GRANT THE TAXPAYER RELIEF ON THE APPEAL, THE TAXPAYER SHALL PAY A FEE OF \$100 TO THE COURT.