

## Chapter 312

**(House Bill 1346)**

AN ACT concerning

**State Department of Assessments and Taxation – Expedited Document Processing and Fees**

FOR the purpose of establishing an expedited processing ~~fee~~ fee for certain documents filed with the State Department of Assessments and Taxation; requiring the Department to process documents filed at a certain ~~time~~ time within a certain time ~~frame~~ frame; and generally relating to document processing by the State Department of Assessments and Taxation.

BY repealing and reenacting, with amendments,  
 Article – Corporations and Associations  
 Section 1–203 and 1–203.2  
 Annotated Code of Maryland  
 (2025 Replacement Volume)

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

**Article – Corporations and Associations**

1–203.

(a) In addition to any organization and capitalization fee required under § 1–204 of this subtitle, subject to subsection (c) of this section, the Department shall collect the fees specified in subsection (b) of this section.

(b) (1) Except as provided in paragraph (10) of this subsection, for each of the following documents, the nonrefundable processing fee is \$100:

## Document

- Articles of incorporation
- Articles of amendment
- Articles of extension
- Articles of restatement of charter
- Articles of amendment and restatement
- Articles supplementary
- Articles of share exchange
- Articles of consolidation or merger
- Articles of revival for stock corporation
- Articles of revival for nonstock corporation
- Articles of conversion

Articles of validation

(2) For each of the following documents, the nonrefundable processing fee is as indicated:

- (i) Notice of change of address of principal office.....\$25
- (ii) Notice of change of name or address of resident agent.....\$25, up to a maximum of \$30,000 for a bulk filing
- (iii) Certificate of correction.....\$25
- (iv) Except as provided in paragraph (14) of this subsection, any other documents.....\$25

(3) (i) For each of the following documents which are filed but not recorded, the nonrefundable processing fee is as indicated:

- Reservation of a corporate, limited partnership, limited liability partnership or limited liability company name.....\$25
- Original registration of name of a foreign corporation to end of calendar year.....\$100
- Renewal of registration of name of a foreign corporation for 1 calendar year.....\$100
- Documents in connection with the qualification of a foreign corporation to do intrastate business in this State.....\$100
- Application for registration of a foreign limited partnership, a foreign limited liability partnership, or a foreign limited liability company.....\$100
- Other documents.....\$6

(ii) Except as provided in paragraph (13) of this subsection, for each of the following documents which are filed but not recorded, the filing fee is as indicated:

Annual report of a Maryland corporation, except a charitable or benevolent institution, nonstock corporation, savings and loan corporation, credit union, family farm, and banking institution.....\$300

Annual report of a foreign corporation subject to the jurisdiction of this State, except a national banking association, savings and loan association, credit union, nonstock corporation, and charitable and benevolent institution.....\$300

Annual report of a Maryland savings and loan association, banking institution, or credit union or of a foreign savings and loan association, national banking association, or credit union that is subject to the jurisdiction of this State.....\$300

Annual report of a Maryland limited liability company, limited liability partnership, limited partnership, or of a foreign limited liability company, foreign limited liability partnership, or foreign limited partnership, except a family farm.....\$300

Annual report of a business trust.....\$300

Annual report of a real estate investment trust or foreign statutory trust doing business in this State.....\$300

Annual report of a family farm.....\$100

(4) For each of the following documents recorded or filed the nonrefundable processing fee is \$100:

(i) Certificate of limited partnership, certificate of limited liability partnership, articles of organization of a limited liability company, certificate of trust of a business trust, including certificates of amendment, certificates of reinstatement, and articles of reinstatement; and

(ii) Any statement filed by a partnership under Title 9A of this article.

(5) For issuing each of the following certificates, the nonrefundable processing fee is as indicated:

Type of Instrument.....Special Fee

Certificate of status of a corporation, partnership, limited partnership, limited liability partnership, or limited liability company of this State or of a foreign corporation, foreign partnership, foreign limited partnership, foreign limited liability partnership, or foreign limited liability company.....\$20

Certified list of the charter papers of a corporation of this State or any certificates of a limited partnership, limited liability partnership, or a limited liability company of this State recorded or filed with the Department.....\$20

Certificate of compliance by a foreign corporation, foreign limited partnership, foreign limited liability partnership, or foreign limited liability company with requirements of law in respect of qualification or registration.....\$20

Certificate of withdrawal of registration or qualification.....\$20

Certificate of any paper recorded or filed in the Department’s office.....\$20

(6) For a duplicate of a certificate mentioned in paragraph (5) of this subsection which is issued at the same time as the original, the fee is \$1, and for a nonelectronic copy of any other paper recorded or filed with the Department, the fee is \$1 per page.

(7) (i) For acceptance of service of process or notice on the Department, the Department shall charge a fee of \$50.

(ii) Each county and Baltimore City is exempt from the fee under subparagraph (i) of this paragraph.

(8) Subject to § 1–203.2(c) of this subtitle, for processing each of the following documents on an expedited basis, the additional fee is as indicated:

Recording any document, including financing statements, or submitting for preclearance any document listed in paragraph (1) or (4) of this subsection, if processing under § 1–203.2(b)(1) of this subtitle is requested.....\$425

**RECORDING ANY DOCUMENT, INCLUDING FINANCING STATEMENTS, OR SUBMITTING FOR PRECLEARANCE ANY DOCUMENT LISTED IN PARAGRAPH (1) OR (4) OF THIS SUBSECTION, IF PROCESSING UNDER § 1–203.2(B)(2) OF THIS SUBTITLE IS REQUESTED.....\$1,000**

~~RECORDING ANY DOCUMENT, INCLUDING FINANCING STATEMENTS, OR SUBMITTING FOR PRECLEARANCE ANY DOCUMENT LISTED IN PARAGRAPH (1) OR (4) OF THIS SUBSECTION, IF PROCESSING UNDER § 1–203.2(B)(3) OF THIS SUBTITLE IS REQUESTED.....\$1,500~~

Recording any document, including financing statements, or submitting for preclearance any document listed in paragraph (1) or (4) of this subsection, if processing under § 1–203.2(b)(1) ~~THROUGH (3)~~ OR (2) of this subtitle is not requested.....\$50

Certificate of status of a corporation, partnership, limited partnership, limited liability partnership, or limited liability company, or a name reservation.....\$20

Certified list of the charter documents of a Maryland corporation or any certificate of a Maryland limited partnership, limited liability partnership, or limited liability company recorded or filed with the Department.....\$20

A copy of any document recorded or filed with the Department, or a corporate abstract.....\$20

Application for a ground rent redemption or a ground rent extinguishment, or payment of a redemption or extinguishment amount to the former owner of the ground rent.....\$50

(9) A nonrefundable processing fee for a request by paper document for an extension of the date for submitting an annual report under § 14–704 of the Tax – Property Article is \$20.

(10) A nonrefundable processing fee for articles of incorporation of a nonstock corporation that is organized to operate as a nonprofit entity under § 501(c)(3), (4), or (6) of the Internal Revenue Code is \$150.

(11) A fee for the nonpayment of a check or other negotiable instrument that was presented to the Department as payment for any of the other fees imposed under this section is \$30.

(12) A nonrefundable processing fee for preclearance of a document or draft of a document listed in paragraph (1) or (4) of this subsection is \$275.

(13) Beginning in fiscal year 2022, the Department shall waive the filing fee for a business entity described under paragraph (3)(ii) of this subsection for each year that the entity provides evidence to the Department that:

(i) The entity is required to comply with and is in compliance with Title 12 of the Labor and Employment Article; or

(ii) The entity otherwise provides an employer–offered savings arrangement, as defined in § 12–101(e) of the Labor and Employment Article, that is in compliance with federal law.

(14) There is no processing fee for documents filed to dissolve, cancel, or terminate an entity under this subsection.

(c) For each fee identified under subsection (b) of this section as nonrefundable, the Department shall adopt regulations to specify the conditions under which the fee shall be nonrefundable and the conditions under which the fee may be applied to a resubmission of a document for filing, recording, or processing.

(d) The fees collected under subsection (b)(8) and (12) of this section shall be credited to the fund established under § 1–203.3 of this subtitle.

(e) Of the \$150 collected under subsection (b)(10) of this section, \$50 shall be credited to the Maryland Nonprofit Development Center Program Fund established under § 5–1204 of the Economic Development Article.

1–203.2.

(a) On payment of the **APPLICABLE** fee provided in § 1–203(b)(8) of this subtitle, the Department shall process documents on an expedited basis as provided in subsection (b) of this section.

(b) Subject to subsection (c) of this section, the Department shall:

(1) Process documents filed with the Department at least 2 hours before the Department's close of business within 2 hours after the documents are received; [and]

**(2) PROCESS DOCUMENTS FILED WITH THE DEPARTMENT AT LEAST 1 HOUR BEFORE THE DEPARTMENT'S CLOSE OF BUSINESS WITHIN 1 HOUR AFTER THE DOCUMENTS ARE RECEIVED; AND**

~~**(3) PROCESS DOCUMENTS FILED WITH THE DEPARTMENT AT LEAST 30 MINUTES BEFORE THE DEPARTMENT'S CLOSE OF BUSINESS WITHIN 30 MINUTES AFTER THE DOCUMENTS ARE RECEIVED; AND**~~

[(2)] ~~(4)~~ **(3)** To the extent practicable, process all other documents on the same day that the documents are received.

(c) (1) The Department shall adopt regulations governing the manner of filing and processing of documents on an expedited basis, including reasonable limitations on filing documents of unusual volume or length.

(2) The Department may:

(i) Adopt regulations establishing:

1. Expedited document processing tiers; or
2. Additional methods of expedited document processing;

and

(ii) Charge reasonable fees for services provided in accordance with this paragraph.

**(3) DOCUMENTS FILED WITH THE DEPARTMENT UNDER SUBSECTION (B)(2) OF THIS SECTION SHALL FIRST HAVE BEEN ACCEPTED FOR PRECLEARANCE WITH THE DEPARTMENT UNDER § 1–201(D) OF THIS SUBTITLE.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October 1, 2026~~ January 1, 2028.

**Approved by the Governor, April 28, 2026.**