

# HOUSE BILL 905

P2, P1, Q3

6lr3147  
CF SB 547

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By: **Delegates Roberts, Amprey, Boaf, Griffith, Harrison, Holmes, A. Johnson, J. Long, Mireku-North, Patterson, Pruski, Roberson, Taylor, Turner, and Woods**

Introduced and read first time: February 5, 2026

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Recipients of State and Local Government Funding – Reporting**  
3 **(Buy Maryland Reporting Requirements)**

4 FOR the purpose of requiring a unit of State and local government and a person that  
5 receives funding from the State operating or capital budget to report on or before a  
6 certain date each year to the Comptroller certain information regarding the use of  
7 the funds; requiring a certain individual or corporation that receives payments from  
8 a unit of State and local government for providing goods or services to the unit to  
9 include certain information on the individual's or corporation's income tax return or  
10 declaration; requiring the Comptroller to consolidate and summarize certain  
11 information and submit a report on or before a certain date each year to the General  
12 Assembly; and generally relating to reporting requirements for recipients of State  
13 and local government funding.

14 BY repealing and reenacting, without amendments,  
15 Article – State Finance and Procurement  
16 Section 1–101(a), (b), (d), and (e)  
17 Annotated Code of Maryland  
18 (2021 Replacement Volume and 2025 Supplement)

19 BY adding to  
20 Article – State Finance and Procurement  
21 Section 7–407  
22 Annotated Code of Maryland  
23 (2021 Replacement Volume and 2025 Supplement)

24 BY adding to  
25 Article – Tax – General  
26 Section 10–826

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



Annotated Code of Maryland  
(2022 Replacement Volume and 2025 Supplement)

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

**Article – State Finance and Procurement**

1–101.

(a) In this Division I of this article the following words have the meanings indicated.

(b) “County” means a county of the State and, unless expressly provided otherwise, Baltimore City.

(d) “Person” means an individual, receiver, trustee, guardian, personal representative, fiduciary, or representative of any kind and any partnership, firm, association, corporation, or other entity.

(e) “State” means:

(1) a state, possession, or territory of the United States;

(2) the District of Columbia; or

(3) the Commonwealth of Puerto Rico.

**7–407.**

**(A) IN THIS SECTION, “UNIT” MEANS A UNIT OF STATE, COUNTY, OR MUNICIPAL GOVERNMENT.**

**(B) ON OR BEFORE OCTOBER 15 EACH YEAR, A UNIT OR A PERSON THAT RECEIVES FUNDING FROM THE STATE OPERATING OR CAPITAL BUDGET FOR THE MOST RECENTLY COMPLETED FISCAL YEAR SHALL REPORT TO THE COMPTROLLER THE FOLLOWING INFORMATION ON THE USE OF THE FUNDING:**

**(1) A DESCRIPTION OF THE PURPOSE FOR WHICH THE FUNDING WAS PROVIDED; AND**

**(2) THE NAME OF ANY ENTITY, CONTRACTOR, OR SUBCONTRACTOR THAT RECEIVES ANY OF THE FUNDING TO PERFORM WORK ON BEHALF OF THE UNIT OR PERSON, INCLUDING:**

1 (I) THE ADDRESS OF THE CONTRACTOR AND ANY  
2 SUBCONTRACTOR THE CONTRACTOR HIRES;

3 (II) THE NUMBER OF EMPLOYEES EACH CONTRACTOR OR  
4 SUBCONTRACTOR EMPLOYS;

5 (III) THE ADDRESS WHERE THE WORK IS PERFORMED; AND

6 (IV) WHETHER THE CONTRACTOR OR SUBCONTRACTOR IS A  
7 CERTIFIED MINORITY BUSINESS ENTERPRISE UNDER TITLE 14, SUBTITLE 3 OF THIS  
8 ARTICLE.

9 (C) ON OR BEFORE DECEMBER 31 EACH YEAR, THE COMPTROLLER SHALL  
10 CONSOLIDATE AND SUMMARIZE THE INFORMATION RECEIVED UNDER SUBSECTION  
11 (B) OF THIS SECTION AND § 10-826 OF THE TAX – GENERAL ARTICLE AND REPORT  
12 TO THE GENERAL ASSEMBLY, IN ACCORDANCE WITH § 2-1257 OF THE STATE  
13 GOVERNMENT ARTICLE, ON THE USE OF STATE FUNDING, INCLUDING A SUMMARY  
14 BY UNIT OR PERSON THAT IDENTIFIES:

15 (1) THE PERCENTAGE OF OUT-OF-STATE AND IN-STATE  
16 CONTRACTORS OR SUBCONTRACTORS;

17 (2) THE AVERAGE SIZE, BY EMPLOYEE, OF THE CONTRACTOR OR  
18 SUBCONTRACTOR; AND

19 (3) THE PERCENTAGE OF CONTRACTORS OR SUBCONTRACTORS THAT  
20 ARE CERTIFIED MINORITY BUSINESS ENTERPRISES UNDER TITLE 14, SUBTITLE 3  
21 OF THIS ARTICLE.

22 Article – Tax – General

23 10-826.

24 (A) THIS SECTION APPLIES TO AN INDIVIDUAL OR CORPORATION THAT  
25 RECEIVES A PAYMENT FROM A UNIT OF STATE, COUNTY, OR MUNICIPAL  
26 GOVERNMENT FOR PROVIDING GOODS OR SERVICES TO THE UNIT AND IS REQUIRED  
27 TO FILE A RETURN OR DECLARATION UNDER PART II OF THIS SUBTITLE.

28 (B) AN INDIVIDUAL OR CORPORATION SHALL INCLUDE THE FOLLOWING  
29 INFORMATION ON THE RETURN OR DECLARATION:

30 (1) A DESCRIPTION OF THE GOODS OR SERVICES THE INDIVIDUAL OR  
31 CORPORATION PROVIDED;

1                   **(2) THE NUMBER OF INDIVIDUALS THAT THE INDIVIDUAL OR**  
2 **CORPORATION EMPLOYS;**

3                   **(3) A STATEMENT THAT THE INDIVIDUAL OR CORPORATION IS OR IS**  
4 **NOT A CERTIFIED MINORITY BUSINESS ENTERPRISE UNDER TITLE 14, SUBTITLE 3**  
5 **OF THE STATE FINANCE AND PROCUREMENT ARTICLE; AND**

6                   **(4) THE NAME OF ANY ENTITY, CONTRACTOR, OR SUBCONTRACTOR**  
7 **THAT THE INDIVIDUAL CONTRACTS WITH TO PROVIDE THE GOODS OR SERVICES TO**  
8 **A UNIT OF STATE, COUNTY, OR MUNICIPAL GOVERNMENT, INCLUDING:**

9                           **(I) THE ADDRESS OF THE CONTRACTOR AND ANY**  
10 **SUBCONTRACTOR THE CONTRACTOR HIRES;**

11                           **(II) THE NUMBER OF EMPLOYEES EACH CONTRACTOR OR**  
12 **SUBCONTRACTOR EMPLOYS;**

13                           **(III) THE ADDRESS WHERE THE WORK IS PERFORMED; AND**

14                           **(IV) WHETHER THE CONTRACTOR OR SUBCONTRACTOR IS A**  
15 **CERTIFIED MINORITY BUSINESS ENTERPRISE UNDER TITLE 14, SUBTITLE 3 OF THE**  
16 **STATE FINANCE AND PROCUREMENT ARTICLE.**

17           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
18 1, 2026.