

HOUSE BILL 1346

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6lr2304
CF SB 278

By: **Delegate Amprey**

Introduced and read first time: February 12, 2026

Assigned to: Ways and Means

Reassigned: Economic Matters, February 13, 2026

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 3, 2026

CHAPTER _____

1 AN ACT concerning

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

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

9 BY repealing and reenacting, with amendments,
10 Article – Corporations and Associations
11 Section 1–203 and 1–203.2
12 Annotated Code of Maryland
13 (2025 Replacement Volume)

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

16 **Article – Corporations and Associations**

17 1–203.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

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

- 6 Document
- 7 Articles of incorporation
- 8 Articles of amendment
- 9 Articles of extension
- 10 Articles of restatement of charter
- 11 Articles of amendment and restatement
- 12 Articles supplementary
- 13 Articles of share exchange
- 14 Articles of consolidation or merger
- 15 Articles of revival for stock corporation
- 16 Articles of revival for nonstock corporation
- 17 Articles of conversion
- 18 Articles of validation

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

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

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

- 30 Reservation of a corporate, limited partnership, limited liability partnership or
31 limited liability company name.....\$25
- 32 Original registration of name of a foreign corporation to end of calendar
33 year.....\$100
- 34 Renewal of registration of name of a foreign corporation for 1 calendar
35 year.....\$100

1 Documents in connection with the qualification of a foreign corporation to do
2 intrastate business in this State.....\$100

3 Application for registration of a foreign limited partnership, a foreign limited
4 liability partnership, or a foreign limited liability company.....\$100

5 Other documents.....\$6

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

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

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

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

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

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

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

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

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

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

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

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

3 Type of Instrument.....Special Fee

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

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

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

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

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

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

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

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

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

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

29 **RECORDING ANY DOCUMENT, INCLUDING FINANCING STATEMENTS, OR**
30 **SUBMITTING FOR PRECLEARANCE ANY DOCUMENT LISTED IN PARAGRAPH (1) OR (4)**
31 **OF THIS SUBSECTION, IF PROCESSING UNDER § 1–203.2(B)(2) OF THIS SUBTITLE IS**
32 **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

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

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

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

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

12 (e) Of the \$150 collected under subsection (b)(10) of this section, \$50 shall be
13 credited to the Maryland Nonprofit Development Center Program Fund established under
14 § 5-1204 of the Economic Development Article.

15 1-203.2.

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

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

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

22 **(2) PROCESS DOCUMENTS FILED WITH THE DEPARTMENT AT LEAST**
23 **1 HOUR BEFORE THE DEPARTMENT'S CLOSE OF BUSINESS WITHIN 1 HOUR AFTER**
24 **THE DOCUMENTS ARE RECEIVED; AND**

25 ~~**(3) PROCESS DOCUMENTS FILED WITH THE DEPARTMENT AT LEAST**~~
26 ~~**30 MINUTES BEFORE THE DEPARTMENT'S CLOSE OF BUSINESS WITHIN 30 MINUTES**~~
27 ~~**AFTER THE DOCUMENTS ARE RECEIVED; AND**~~

28 [(2)] ~~(4)~~ **(3)** To the extent practicable, process all other documents on the
29 same day that the documents are received.

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

33 (2) The Department may:

- 1 (i) Adopt regulations establishing:
 - 2 1. Expedited document processing tiers; or
 - 3 2. Additional methods of expedited document processing;
 - 4 and
- 5 (ii) Charge reasonable fees for services provided in accordance with
 - 6 this paragraph.

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

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

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.