

# SENATE BILL 278

C1  
HB 1416/25 – ECM

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CF 6lr2304

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By: **Senators West and Waldstreicher**

Introduced and read first time: January 19, 2026

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

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

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

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

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

23 Document  
24 Articles of incorporation

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1	Articles of amendment
2	Articles of extension
3	Articles of restatement of charter
4	Articles of amendment and restatement
5	Articles supplementary
6	Articles of share exchange
7	Articles of consolidation or merger
8	Articles of revival for stock corporation
9	Articles of revival for nonstock corporation
10	Articles of conversion
11	Articles of validation

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

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

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

23	Reservation of a corporate, limited partnership, limited liability partnership or	
24	limited liability company name.....	\$25
25	Original registration of name of a foreign corporation to end of calendar	
26	year.....	\$100
27	Renewal of registration of name of a foreign corporation for 1 calendar	
28	year.....	\$100
29	Documents in connection with the qualification of a foreign corporation to do	
30	intrastate business in this State.....	\$100
31	Application for registration of a foreign limited partnership, a foreign limited	
32	liability partnership, or a foreign limited liability company.....	\$100
33	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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

32 (c) For each fee identified under subsection (b) of this section as nonrefundable,  
33 the Department shall adopt regulations to specify the conditions under which the fee shall  
34 be nonrefundable and the conditions under which the fee may be applied to a resubmission  
35 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;**

**(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)** 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.

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