

# SENATE BILL 450

L2, Q2  
SB 415/25 – B&T

6lr1553  
CF 6lr1555

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By: Carroll County Senators

Introduced and read first time: February 2, 2026

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Carroll County – Office of Permits and Inspections – Denial of Commercial**  
3 **Permit or License for Unpaid Personal Property Taxes**

4 FOR the purpose of prohibiting the Carroll County Office of Permits and Inspections from  
5 issuing or renewing a commercial license or permit in the county if the applicant has  
6 unpaid personal property taxes except under certain circumstances; authorizing the  
7 Carroll County Office of Permits and Inspections to issue or renew a commercial  
8 license or permit if the applicant submits certain evidence that the applicant has  
9 paid any previously unpaid personal property taxes; and generally relating to the  
10 issuance or renewal of commercial licenses and permits in Carroll County.

11 BY adding to  
12 Article – Local Government  
13 Section 12-906  
14 Annotated Code of Maryland  
15 (2013 Volume and 2025 Supplement)

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

18 **Article – Local Government**

19 **12-906.**

20 **(A) THIS SECTION APPLIES ONLY TO CARROLL COUNTY.**

21 **(B) (1) NOTWITHSTANDING ANY OTHER PROVISION OF LAW AND SUBJECT**  
22 **TO PARAGRAPH (2) OF THIS SUBSECTION, THE CARROLL COUNTY OFFICE OF**  
23 **PERMITS AND INSPECTIONS MAY DENY THE ISSUANCE OR RENEWAL OF A**  
24 **COMMERCIAL LICENSE OR PERMIT IN THE COUNTY IF THE APPLICANT HAS UNPAID**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



## 1 PERSONAL PROPERTY TAXES.

2                   **(2) THE CARROLL COUNTY OFFICE OF PERMITS AND INSPECTIONS**  
3 MAY NOT DENY THE ISSUANCE OR RENEWAL OF A COMMERCIAL LICENSE OR PERMIT  
4 FOR UNPAID PERSONAL PROPERTY TAXES UNDER PARAGRAPH (1) OF THIS  
5 SUBSECTION IF THE APPLICANT SUBMITS EVIDENCE TO THE SATISFACTION OF THE  
6 OFFICE THAT THE APPLICANT HAS DISPUTED THE AMOUNT OF UNPAID PERSONAL  
7 PROPERTY TAXES.

8                   **(C) THE CARROLL COUNTY OFFICE OF PERMITS AND INSPECTIONS MAY**  
9 ISSUE OR RENEW A COMMERCIAL LICENSE OR PERMIT IN THE COUNTY THAT WAS  
10 DENIED UNDER SUBSECTION (B)(1) OF THIS SECTION IF THE APPLICANT SUBMITS  
11 EVIDENCE TO THE SATISFACTION OF THE OFFICE THAT THE APPLICANT HAS PAID  
12 ANY PREVIOUSLY UNPAID PERSONAL PROPERTY TAXES.

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