

# SENATE BILL 450

L2, Q2  
SB 415/25 – B&T

6lr1553  
CF HB 929

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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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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 15, 2026

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## CHAPTER \_\_\_\_\_

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

12 BY adding to  
13 Article – Local Government  
14 Section 12–906  
15 Annotated Code of Maryland  
16 (2013 Volume and 2025 Supplement)

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

19 **Article – Local Government**

20 **12–906.**

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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) THIS SECTION APPLIES ONLY TO CARROLL COUNTY.

2 (B) (1) NOTWITHSTANDING ANY OTHER PROVISION OF LAW AND SUBJECT  
3 TO PARAGRAPH (2) OF THIS SUBSECTION, THE CARROLL COUNTY OFFICE OF  
4 PERMITS AND INSPECTIONS MAY DENY THE ISSUANCE OR RENEWAL OF A  
5 COMMERCIAL LICENSE OR PERMIT IN THE COUNTY IF THE APPLICANT HAS UNPAID  
6 PERSONAL PROPERTY TAXES.

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

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

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

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.