

SENATE BILL 547

P2, P1, Q3

6lr0601
CF HB 905

By: Senator Charles

Introduced and read first time: February 4, 2026

Assigned to: Budget and Taxation

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
27 Annotated Code of Maryland
28 (2022 Replacement Volume and 2025 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 **Article – State Finance and Procurement**

4 1–101.

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

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

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

12 (e) “State” means:

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

14 (2) the District of Columbia; or

15 (3) the Commonwealth of Puerto Rico.

16 **7–407.**

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

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

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

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

28 (i) **THE ADDRESS OF THE CONTRACTOR AND ANY**
29 **SUBCONTRACTOR THE CONTRACTOR HIRES;**

1 (II) THE NUMBER OF EMPLOYEES EACH CONTRACTOR OR
2 SUBCONTRACTOR EMPLOYS;

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

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

13 (1) THE PERCENTAGE OF OUT-OF-STATE AND IN-STATE
14 CONTRACTORS OR SUBCONTRACTORS:

15 (2) THE AVERAGE SIZE, BY EMPLOYEE, OF THE CONTRACTOR OR
16 SUBCONTRACTOR; AND

Article – Tax – General

21 10-826.

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

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

28 (1) A DESCRIPTION OF THE GOODS OR SERVICES THE INDIVIDUAL OR
29 CORPORATION PROVIDED;

30 (2) THE NUMBER OF INDIVIDUALS THAT THE INDIVIDUAL OR

1 CORPORATION EMPLOYS;

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

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

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

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

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

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

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