



**DEPARTMENT OF  
ASSESSMENTS AND TAXATION**

*Larry Hogan, Governor · Boyd K. Rutherford, Lt. Governor · Michael L. Higgs, Jr., Director*

**DATE:** February 17, 2021

**BILL NUMBER:** HB0839

**COMMITTEE:** Economic Matters

**BILL TITLE:** State Department of Assessments and Taxation – Lists of Business Entities Not Filing Annual Report

**SDAT POSITION:** Support

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The State Department of Assessments and Taxation (SDAT) supports HB0839, a bill that would permit the State Department of Assessments and Taxation to continue to give a one year grace period to business entities who did not file an annual report before forfeiting the entities.

As part of the Department's ongoing statutory and regulatory review, it recently became aware that the Department's long-standing practice of allowing this grace period wasn't codified by statute. This bill would align statute with existing Departmental policy.

Should the legislation not be adopted, the Department will have to forfeit Maryland businesses one year earlier than they have come to expect, which would place an undue burden on Maryland's business community during these unprecedented times.

For these reasons, we strongly urge a favorable report by the Committee for HB0839.

*Office of the Director*

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