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**HEARING DATE:** February 22, 2022

**BILL:** HB0846

**TITLE:** Calvert County - Personal Property Tax - Exemption

**SDAT POSITION:** Letter of Information

The State Department of Assessments and Taxation (SDAT) offers the following information for HB0846:

This bill would eliminate business personal property tax for certain businesses in Calvert County and tax certain categories of property that are not separately defined in the law.

Although railroad and public utility property is currently identified by statute, TP §8-101(c)(7) does not single out property used to provide a cable television, data, or telecommunications service, nor an electronic instant bingo machine. This legislation would require SDAT to add fields specific to those types of personal property to its Annual Report & Personal Property Return, and the Department would be unable to audit whether the personal property identified by the business owners under those categories does, in fact, fall within those categories.

**For these reasons, SDAT offers this Letter of Information of HB0846 and strongly urges a reconsideration of the legislation in its current form.**