



## Senate Bill 279

**Committee: Budget and Taxation**

**Date: January 17, 2024**

**Position: Favorable with Amendments**

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The Maryland Multi-Housing Association (MMHA) is a professional trade association established in 1996, whose members house more than 538,000 residents of the State of Maryland. MMHA's membership consists of owners and managers of more than 210,000 rental housing homes in over 958 apartment communities and more than 250 associate member companies who supply goods and services to the multi-housing industry.

Senate Bill 279 requires taxpayers to pay a \$100 *unrecoverable* fee to the Maryland Tax Court when filing an appeal of a tax assessment for certain properties. MMHA generally opposes unrecoverable filing fees. Litigants who win the appeal should be awarded their cost to bring the action, otherwise you chill the appeal of legitimate claims. For this reason, MMHA respectfully requests that the committee allow the taxpayer to recover the fee if they prevail on appeal.

Please contact Grason Wiggins at (912) 687-5745 with any questions.