

CC - Office of Permits and Inspections - Denial of

Uploaded by: Justin Ready

Position: FAV



THE MARYLAND GENERAL ASSEMBLY
LEGISLATIVE DISTRICT 5
CARROLL COUNTY

February 5, 2025

The Honorable Guy Guzzone
Senate Budget and Taxation Committee
Miller Senate Office Building, 3 West
11 Bladen Street
Annapolis, Maryland 21401

RE: **Carroll County Senators Letter of Support
Senate Bill 415 – Carroll County - Office of Permits and Inspections - Denial of
Commercial Permit or License for Unpaid Personal Property Taxes**

Dear Chairman Guzzone, Vice Chair Jim Rosapepe, and members of the Budget and Tax Committee,

The Carroll County Senate Delegation would like to notify the Senate Committee on Budget and Taxation of their support for Senate Bill 415 – Carroll County - Office of Permits and Inspections - Denial of Commercial Permit or License for Unpaid Personal Property Taxes.

The above referenced bill was considered by the Carroll County Senate Delegation and was subjected to a bill hearing. The Carroll County Senators and Delegates voted unanimously in favor of the bill.

Sincerely,

A handwritten signature in black ink, appearing to read "Justin Ready".

Senator Justin Ready
Chair, Carroll County Senate Delegation

SB415 CC Office of Permits and Inspections - Denia

Uploaded by: Justin Ready

Position: FAV

JUSTIN READY
Legislative District 5
Carroll County

MINORITY WHIP
Finance Committee



James Senate Office Building
11 Bladen Street, Room 315
Annapolis, Maryland 21401
410-841-3683 • 301-858-3683
800-492-7122 Ext. 3683
Justin.Ready@senate.state.md.us

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

February 5, 2024

Senator Justin Ready
**SB 415 Carroll County – Office of Permits and Inspections - Denial of Permit or License
for Unpaid Personal Property Taxes**

Chairman Guzzone and Members of the Budget and Tax Committee:

Senate Bill 415 would prohibit Carroll County Office of Permits and Inspections from issuing or renewing a license or permit until the applicant provides satisfactory evidence that the are no unpaid assessed personal property taxes.

On September 21, 2023, in an effort to collect delinquent taxes, the Carroll County Board of Commissioners approved the policy to reserve the right to withhold the issuance of permits requested by business owners that have unpaid assessed personal property taxes.

Carroll County does not currently have an efficient or effective mechanism to hold businesses responsible for unpaid property taxes, therefore businesses can continue to operate without penalty for failure to pay this tax. Currently, the only option to enforce payment of these taxes requires the County Attorney's Office to pursue a court proceeding which is slow, expensive, and considerable administrative expense to the county.

The Carroll County delegation respectfully requests a favorable on SB 415.

VotingSheet SB415.pdf

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Carroll County Delegation Meeting

Friday, January 17, 2025

Voting on Bill

SB 415 Carroll Co / Unpaid Prop Tax

Sen Ready	<u>Yes</u>	No
Sen West	<u>Yes</u>	No
Del Bouchat	<u>Yes</u>	No
Del Rose	<u>Yes</u>	No
Del Stonko	<u>Yes</u>	No
Del Tomlinson	<u>Yes</u>	No

2025RS SB 415 Support Denial of Commercial Permit

Uploaded by: Pam Meister

Position: FAV

Board of County Commissioners

Kenneth A. Kiler, President
Joseph A. Vigliotti, Vice President
Thomas S. Gordon III
Michael R. Guerin
Edward C. Rothstein



Carroll County Government

225 North Center Street
Westminster, Maryland 21157
410-386-2043; 1-888-302-8978
fax 410-386-2485
MD Relay 711/800-735-2258

February 3, 2025

The Honorable Guy Guzzone, Chair
Senate Budget & Taxation Committee
3 West Miller Senate Office Building
Annapolis, Maryland 21401

Dear Chair Guzzone and Members of the Committee:

We write in support of **SB 415: Carroll County - Office of Permits and Inspections - Denial of Commercial Permit or License for Unpaid Personal Property Taxes**, sponsored by the Carroll County Senators on our behalf. This bill provides the County Comptroller with an additional tool to collect delinquent personal property taxes from businesses applying for commercial permits or licenses.

SB 415 requires businesses in Carroll County to pay all outstanding personal property taxes before obtaining or renewing a commercial permit or license. If the Office of Permits and Licenses and the Comptroller's office determine that a business has unpaid taxes, the permit or license will be denied.

On September 21, 2023, the Carroll County Board of Commissioners approved a policy to withhold permits from businesses with unpaid personal property taxes. However, Carroll County currently lacks an efficient enforcement mechanism, allowing businesses to operate without penalty despite failing to pay their taxes. The only available enforcement method requires costly and time-consuming court proceedings, often resulting in the sale of equipment with little to no value.

The County already has the authority to withhold trader's and liquor licenses for unpaid personal property taxes. Expanding this requirement to all commercial permits would ensure fair treatment of all businesses, eliminate costly legal actions, and improve tax collection efficiency.

In FY23, the Comptroller's Office contacted the Board of Commissioners regarding personal property tax bills over \$5,000, resulting in six accounts being written off, totaling \$58,356.07. Additionally, 121 delinquent accounts under \$5,000 were written off, amounting to \$67,626.07, with some dating back to FY14.

Currently, Carroll County has 130 outstanding personal property tax bills from unique businesses, spanning from 2008 to 2022. Cross-referencing these businesses with permit applications reveals that 43 of them could potentially obtain permits despite their outstanding tax debt.

This legislation is a matter of basic fairness to the many businesses that fulfill their tax obligations while others continue operating without penalty. SB 415 promotes accountability, reduces administrative burdens, and ensures that businesses in Carroll County contribute their fair share.

For these reasons, the Board respectfully requests a **FAVORABLE report on SB 415.**

Sincerely,

THE BOARD OF COUNTY COMMISSIONERS OF CARROLL COUNTY



Kenneth A. Kiler
President



Joseph A. Vigliotti
Vice President



Thomas S. Gordon III



Michael R. Guerin



Edward C. Rothstein (COL, Ret.)

SB 415_MTBMA_UNF.pdf

Uploaded by: Michael Sakata

Position: UNF



February 5th, 2025

Senator Guy Guzzone, Chair
Senate Budget and Taxation Committee
3 West, Miller Senate Office Building
Annapolis, MD 21401

RE: SB 415 – UNFAVORABLE – Carroll County – Office of Permits and Inspections – Denial of Permit or License for Unpaid Personal Property Taxes

Dear Chair Guzzone and Members of the Committee:

The Maryland Transportation Builders and Materials Association (“MTBMA”) has been and continues to serve as the voice for Maryland’s construction transportation industry since 1932. Our association is comprised of 200 members. MTBMA encourages, develops, and protects the prestige of the transportation construction and materials industry in Maryland by establishing and maintaining respected relationships with federal, state, and local public officials. We proactively work with regulatory agencies and governing bodies to represent the interests of the transportation industry and advocate for adequate state and federal funding for Maryland’s multimodal transportation system.

Senate Bill 415 prohibits the Carroll County Office of Permits and Inspections from issuing or renewing a license or permit until an applicant provides satisfactory evidence that there are no unpaid assessed personal property taxes.

We oppose this bill because it would add additional layers to an already long process of applying for licenses and permits. By putting the onus on the applicant to supply evidence that they are in compliance creates additional burdens for our member organizations. Moreover, after reading the bill, this seems like a hidden attempt to resolve a specific incident that happened in Carroll County. This is not how legislation should be crafted and passed at the state level.

We appreciate you taking the time to consider our request for an **UNFAVORABLE** report on SB 415.

Thank you,

Michael Sakata
President and CEO
Maryland Transportation Builders and Materials Association