

Board of County Commissioners

Joseph A. Vigliotti, President
Michael R. Guerin, Vice President
Thomas S. Gordon III
Kenneth A. Kiler
Susan W. Krebs



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

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

Dear Chairman Guzzone and Members of the Senate Budget & Taxation Committee:

We write in support of SB 450: **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 legislation provides the County Comptroller with an additional, practical tool to collect delinquent personal property taxes from businesses applying for commercial permits or licenses.

SB 450 requires businesses in Carroll County to satisfy all outstanding personal property tax obligations prior to obtaining or renewing a commercial permit or license. When the Office of Permits and Inspections and the Comptroller's Office determine that a business has unpaid taxes, the permit or license would be denied until those obligations are resolved.

The Carroll County Board of Commissioners previously approved a policy to withhold permits from businesses with unpaid personal property taxes. However, under current law, the County lacks an efficient enforcement mechanism to implement this policy. As a result, some businesses are able to continue operating despite failing to meet their tax obligations.

The primary enforcement method currently available to the County requires costly and time-consuming court proceedings, which often yield limited recovery and impose unnecessary administrative burdens. SB 450 offers a more effective and efficient alternative.

Carroll County already has the authority to withhold trader's and liquor licenses for unpaid personal property taxes. Extending this requirement to all commercial permits would ensure consistent and fair treatment across businesses, improve compliance, and reduce reliance on litigation as a collection tool.

The Comptroller's Office routinely identifies outstanding personal property tax accounts associated with active or recently active businesses. In some cases, these accounts must be written off after extended periods due to the lack of an effective enforcement mechanism, resulting in lost revenue and continued administrative costs for the County.

This legislation addresses a clear enforcement gap and promotes basic fairness to the many businesses that meet their tax obligations while others continue to operate without consequence. SB 450 enhances accountability, improves efficiency, and ensures that businesses operating in Carroll County contribute their fair share.

For these reasons, the Board of County Commissioners of Carroll County respectfully requests a FAVORABLE report on SB 450.

Sincerely,

THE BOARD OF COUNTY COMMISSIONERS OF CARROLL COUNTY



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President



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