

CHRIS WEST
Legislative District 42
Baltimore and Carroll Counties

Judicial Proceedings Committee



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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

January 30, 2026
The Maryland State Senate Budget and Taxation Committee
The Honorable Guy Guzzone
2 East Miller Senate Office Building
Annapolis, Maryland 21401

RE: Senate Bill 278 – State Department of Assessments and Taxation – Expedited Document Processing and Fees

Chair Guzzone, Vice-Chair Rosapepe, and Members of the Budget and Taxation Committee,

Senate Bill 278 will improve Maryland’s business climate by introducing expedited processing services for critical business filings at the State Department of Assessments and Taxation.

Currently, businesses frequently experience delays in completing essential filings such as articles of incorporation, amendments, and mergers. In situations of the utmost importance to businesses, these filings simply MUST be completed before the end of a particular business day. This is especially the case in situations involving multi-state transactions in which the timing of the various filings is vital for the transaction in question to be effective. So, the failure of SDAT to complete a filing in Maryland can significantly impact a business.

By allowing SDAT to offer one-hour and 30-minute expedited processing services for a fee, this bill will create an option for businesses that need immediate turnaround times without affecting the standard processing queue. The proposed fees are very high, reflecting the vital importance of completing such filings on time – \$1,000 for one-hour processing and \$1,500 for 30-minute processing. These fees will ensure that the costs of these services are fully covered without burdening the state budget.

This bill is about more than just efficiency – it is about economic competitiveness. Maryland should be a place where businesses Ensuring a fast, reliable processing option allows businesses to remain agile, make timely decisions, and contribute to Maryland’s economy without unnecessary bureaucratic roadblocks. Entrepreneurs and companies seeking to expand need confidence that the State’s administrative processes will not be obstructionist. By offering expedited filing options, we will align Maryland with best practices in other pro-business states and create a system that supports businesses in real time.

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I appreciate the Committee's consideration of Senate Bill 278 and will be happy to answer any questions the Committee may have.