

**JUSTIN READY**  
*Legislative District 5*  
Carroll County

—  
MINORITY WHIP  
—  
Finance Committee



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**THE SENATE OF MARYLAND**  
ANNAPOLIS, MARYLAND 21401

February 11, 2026

**Senator Justin Ready**  
**SB 450 Carroll County – Office of Permits and Inspections - Denial of Permit or License  
for Unpaid Personal Property Taxes**

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Chairman Guzzone and Members of the Budget and Tax Committee:

Senate Bill 450 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 450.