

2026Feb9 Support SB450 From BCC to Senate B&T.pdf

Uploaded by: Pam Meister

Position: FAV

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

February 9, 2026

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



Joseph A. Vigliotti
President



Michael R. Guerin
Vice President



Thomas S. Gordon III



Kenneth A. Kiler



Susan W. Krebs

Sponsor Testimony

Uploaded by: Senator 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 11, 2026

Senator Justin Ready
**SB 450 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 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.