SENATE BILL 106

C1, C2 1 lr 0 0 7 1(PRE-FILED) By: Chair, Finance Committee (By Request - Departmental - Assessments and Taxation) Requested: September 29, 2020 Introduced and read first time: January 13, 2021 Assigned to: Finance Committee Report: Favorable with amendments Senate action: Adopted Read second time: January 26, 2021 CHAPTER AN ACT concerning Licensing - Good Standing With the State Department of Assessments and Taxation – Requirement FOR the purpose of requiring, before certain licenses or permits are issued or renewed, the issuing authority to verify with the State Department of Assessments and Taxation that the applicant is in good standing with the Department under certain circumstances; making technical corrections; and generally relating to the issuance or renewal of licenses and permits. BY repealing and reenacting, with amendments, Article – Business Occupations and Professions Section 1–204 Annotated Code of Maryland (2018 Replacement Volume and 2020 Supplement) BY repealing and reenacting, with amendments, Article – Business Regulation Section 1–210 Annotated Code of Maryland (2015 Replacement Volume and 2020 Supplement) BY repealing and reenacting, with amendments,

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

Article - Environment

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Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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responsible for collection.

1	Section 1–203
2	Annotated Code of Maryland
3	(2013 Replacement Volume and 2020 Supplement)
4	BY adding to
5	Article – Health – General
6	Section 1–203
7	Annotated Code of Maryland
8	(2019 Replacement Volume and 2020 Supplement)
9	BY repealing and reenacting, with amendments,
10	Article – Health Occupations
11	Section 1–213
12	Annotated Code of Maryland
13	(2014 Replacement Volume and 2020 Supplement)
14	BY repealing and reenacting, with amendments,
15	Article – Natural Resources
16	Section 1–402
17	Annotated Code of Maryland
18	(2018 Replacement Volume and 2020 Supplement)
19	BY repealing and reenacting, with amendments,
20	Article - Tax - General
21	Section 1–205
22	Annotated Code of Maryland
23	(2016 Replacement Volume and 2020 Supplement)
24	BY repealing and reenacting, with amendments,
25	Article-Transportation
26	Section 1–103
27	Annotated Code of Maryland
28	(2020 Replacement Volume)
29	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
30	That the Laws of Maryland read as follows:
31	Article - Business Occupations and Professions
32	1-204.
33 34 35	(a) Before any license or permit may be issued under this article, the applicant shall certify to the issuing authority that the applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Maryland

Department of Labor or has provided for payment in a manner satisfactory to the unit

- 1 (b) Before any license or permit may be renewed under this article, the issuing 2 authority shall:
- 3 (1) verify through the [office] **OFFICE** of the Comptroller that the applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Secretary of Labor or that the applicant has provided for payment in a manner satisfactory to the unit responsible for collection; **AND**
- 7 (2) IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 11–101(A)
 8 OF THE TAX PROPERTY ARTICLE AND NOT A NATURAL PERSON A PERSON
 9 REQUIRED TO FILE AN ANNUAL REPORT UNDER § 11–101 OF THE TAX PROPERTY
 10 ARTICLE, VERIFY THROUGH THE STATE DEPARTMENT OF ASSESSMENTS AND
 11 TAXATION THAT THE APPLICANT IS IN GOOD STANDING WITH THAT DEPARTMENT.

12 Article – Business Regulation

- 13 1–210.
- 14 (a) A license or permit is considered renewed for purposes of this section if the 15 license or permit is issued by a unit of State government to a person for the period 16 immediately following a period for which the person previously possessed the same or a 17 substantially similar license.
- 18 (b) Before any license or permit may be renewed under this article, the issuing 19 authority shall:
- 20 (1) verify through the Office of the Comptroller that the applicant has paid 21 all undisputed taxes and unemployment insurance contributions payable to the 22 Comptroller or the Secretary of Labor or that the applicant has provided for payment in a 23 manner satisfactory to the unit responsible for collection; AND
- 24 (2) IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 11–101(A)
 25 OF THE TAX PROPERTY ARTICLE AND NOT A NATURAL PERSON A PERSON
 26 REQUIRED TO FILE AN ANNUAL REPORT UNDER § 11–101 OF THE TAX PROPERTY
 27 ARTICLE, VERIFY THROUGH THE STATE DEPARTMENT OF ASSESSMENTS AND
 28 TAXATION THAT THE APPLICANT IS IN GOOD STANDING WITH THAT DEPARTMENT.

29 Article – Environment

- 30 1–203.
- 31 (a) When deciding whether to issue a license or permit under this article or to 32 impose a condition on the issuance of a license or permit, the Department may consider 33 whether the applicant has violated any provision of this article or any regulation adopted 34 under this article.

- 1 (b) (1) A license or permit is considered renewed for purposes of this subsection 2 if the license or permit is issued by a unit of State government to a person for the period 3 immediately following a period for which the person previously possessed the same or a 4 substantially similar license.
- 5 (2) Before any license or permit may be renewed under this article, the 6 issuing authority shall [verify]:
- VERIFY through the [office] OFFICE of the Comptroller that the applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Secretary of Labor or that the applicant has provided for payment in a manner satisfactory to the unit responsible for collection; AND
- (II) IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 12 11-101(A) OF THE TAX PROPERTY ARTICLE AND NOT A NATURAL PERSON A PERSON REQUIRED TO FILE AN ANNUAL REPORT UNDER § 11-101 OF THE TAX PROPERTY ARTICLE, VERIFY THROUGH THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION THAT THE APPLICANT IS IN GOOD STANDING WITH THAT DEPARTMENT.
- 17 Article Health General

18 **1–203.**

- BEFORE ANY LICENSE OR PERMIT MAY BE ISSUED UNDER THIS ARTICLE TO AN

 ENTITY DESCRIBED UNDER § 11–101(A) OF THE TAX PROPERTY ARTICLE THAT IS

 NOT A NATURAL PERSON A PERSON REQUIRED TO FILE AN ANNUAL REPORT UNDER

 § 11–101 OF THE TAX PROPERTY ARTICLE, THE ISSUING AUTHORITY SHALL

 VERIFY THROUGH THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION THAT

 THE APPLICANT IS IN GOOD STANDING WITH THAT DEPARTMENT.
- 25 Article Health Occupations

26 1–213.

- 27 (a) A license or permit is considered renewed for purposes of this section if the license or permit is issued by a unit of State government to a person for the period immediately following a period for which the person previously possessed the same or a substantially similar license.
- 31 (b) Before any license or permit may be renewed under this article, the issuing 32 authority shall [verify]:

- 1 (1) VERIFY through the [office] OFFICE of the Comptroller that the applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Secretary of Labor or that the applicant has provided for payment in a manner satisfactory to the unit responsible for collection; AND
- 5 (2) If the applicant is an entity described under § 11–101(a)
 6 OF THE TAX PROPERTY ARTICLE AND NOT A NATURAL PERSON A PERSON
 7 REQUIRED TO FILE AN ANNUAL REPORT UNDER § 11–101 OF THE TAX PROPERTY
 8 ARTICLE, VERIFY THROUGH THE STATE DEPARTMENT OF ASSESSMENTS AND
 9 TAXATION THAT THE APPLICANT IS IN GOOD STANDING WITH THAT DEPARTMENT.

10 Article - Natural Resources

- 11 1–402.
- 12 (a) A license or permit is considered renewed for purposes of this section if the 13 license or permit is issued by a unit of State government to a person for the period 14 immediately following a period for which the person previously possessed the same or a 15 substantially similar license.
- 16 (b) Before any license or permit may be renewed under this article, the issuing authority shall [verify]:
- 18 **(1) VERIFY** through the Office of the Comptroller that the applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Secretary of Labor or that the applicant has provided for payment in a manner satisfactory to the unit responsible for collection; **AND**
- 22 (2) If the applicant is an entity described under § 11–101(a)
 23 OF THE TAX PROPERTY ARTICLE AND NOT A NATURAL PERSON A PERSON
 24 REQUIRED TO FILE AN ANNUAL REPORT UNDER § 11–101 OF THE TAX PROPERTY
 25 ARTICLE, VERIFY THROUGH THE STATE DEPARTMENT OF ASSESSMENTS AND
 26 TAXATION THAT THE APPLICANT IS IN GOOD STANDING WITH THAT DEPARTMENT.

27 Article - Tax - General

- 28 1–205.
- 29 (a) A license or permit is considered renewed for purposes of this section if the 30 license or permit is issued by a unit of State government to a person for the period 31 immediately following a period for which the person previously possessed the same or a 32 substantially similar license.
- 33 (b) Before any license or permit issued by the Comptroller may be renewed, the 34 Comptroller shall:

- 1 (1) verify that the applicant has paid all undisputed taxes and 2 unemployment insurance contributions payable to the Comptroller or the Secretary of 3 Labor or that the applicant has provided for payment in a manner satisfactory to the unit 4 responsible for collection; AND
- 5 (2) IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 11–101(A)
 6 OF THE TAX PROPERTY ARTICLE AND NOT A NATURAL PERSON A PERSON
 7 REQUIRED TO FILE AN ANNUAL REPORT UNDER § 11–101 OF THE TAX PROPERTY
 8 ARTICLE, VERIFY THROUGH THE STATE DEPARTMENT OF ASSESSMENTS AND
 9 TAXATION THAT THE APPLICANT IS IN GOOD STANDING WITH THAT DEPARTMENT.

Article - Transportation

11 1–103.

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- 12 (a) A license or permit is considered renewed for purposes of this section if the 13 license or permit is issued by a unit of State government to a person for the period 14 immediately following a period for which the person previously possessed the same or a 15 substantially similar license.
- 16 (b) Before any license or permit may be renewed under this article, the issuing 17 authority shall [verify]:
- 18 **(1) VERIFY** through the Office of the Comptroller that the applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Secretary of Labor or that the applicant has provided for payment in a manner satisfactory to the unit responsible for collection; **AND**
- 22 (2) If the applicant is an entity described under § 11–101(a)
 23 OF THE TAX PROPERTY ARTICLE AND NOT A NATURAL PERSON A PERSON
 24 REQUIRED TO FILE AN ANNUAL REPORT UNDER § 11–101 OF THE TAX PROPERTY
 25 ARTICLE, VERIFY THROUGH THE STATE DEPARTMENT OF ASSESSMENTS AND
 26 TAXATION THAT THE APPLICANT IS IN GOOD STANDING WITH THAT DEPARTMENT.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2021.