

# SENATE BILL 106

C1, C2

1lr0071

(PRE-FILED)

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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

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: January 26, 2021

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Licensing – Good Standing With the State Department of Assessments and**  
3 **Taxation – Requirement**

4 FOR the purpose of requiring, before certain licenses or permits are issued or renewed, the  
5 issuing authority to verify with the State Department of Assessments and Taxation  
6 that the applicant is in good standing with the Department under certain  
7 circumstances; making technical corrections; and generally relating to the issuance  
8 or renewal of licenses and permits.

9 BY repealing and reenacting, with amendments,  
10 Article – Business Occupations and Professions  
11 Section 1–204  
12 Annotated Code of Maryland  
13 (2018 Replacement Volume and 2020 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Article – Business Regulation  
16 Section 1–210  
17 Annotated Code of Maryland  
18 (2015 Replacement Volume and 2020 Supplement)

19 BY repealing and reenacting, with amendments,  
20 Article – Environment

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### EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

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



Section 1–203  
Annotated Code of Maryland  
(2013 Replacement Volume and 2020 Supplement)

BY adding to  
Article – Health – General  
Section 1–203  
Annotated Code of Maryland  
(2019 Replacement Volume and 2020 Supplement)

BY repealing and reenacting, with amendments,  
Article – Health Occupations  
Section 1–213  
Annotated Code of Maryland  
(2014 Replacement Volume and 2020 Supplement)

BY repealing and reenacting, with amendments,  
Article – Natural Resources  
Section 1–402  
Annotated Code of Maryland  
(2018 Replacement Volume and 2020 Supplement)

BY repealing and reenacting, with amendments,  
Article – Tax – General  
Section 1–205  
Annotated Code of Maryland  
(2016 Replacement Volume and 2020 Supplement)

BY repealing and reenacting, with amendments,  
Article – Transportation  
Section 1–103  
Annotated Code of Maryland  
(2020 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
That the Laws of Maryland read as follows:

### **Article – Business Occupations and Professions**

1–204.

(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 responsible for collection.

(b) Before any license or permit may be renewed under this article, the issuing authority shall:

(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

~~(2) IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 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.~~

#### Article – Business Regulation

1–210.

(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.

(b) Before any license or permit may be renewed under this article, the issuing authority shall:

(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

~~(2) IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 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.~~

#### Article – Environment

1–203.

(a) When deciding whether to issue a license or permit under this article or to impose a condition on the issuance of a license or permit, the Department may consider whether the applicant has violated any provision of this article or any regulation adopted under this article.

(b) (1) A license or permit is considered renewed for purposes of this subsection 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.

(2) Before any license or permit may be renewed under this article, the issuing authority shall [verify]:

(I) **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 § 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.**

#### **Article – Health – General**

**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.**

#### **Article – Health Occupations**

**1-213.**

(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.

(b) Before any license or permit may be renewed under this article, the issuing authority shall [verify]:

(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

(2) IF THE APPLICANT IS ~~AN ENTITY DESCRIBED UNDER § 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.

#### Article – Natural Resources

1–402.

(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.

(b) Before any license or permit may be renewed under this article, the issuing authority shall [verify]:

(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

(2) IF THE APPLICANT IS ~~AN ENTITY DESCRIBED UNDER § 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.

#### Article – Tax – General

1–205.

(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.

(b) Before any license or permit issued by the Comptroller may be renewed, the Comptroller shall:

(1) verify 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

(2) ~~IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 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.

#### Article – Transportation

1–103.

(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.

(b) Before any license or permit may be renewed under this article, the issuing authority shall [verify]:

(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

(2) ~~IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2021.