SENATE BILL 106

C1, C2 1lr0071

(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

A BILL ENTITLED

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

BY adding to
Article – Health – General

EXPLANATION: **CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**
[Brackets**]** indicate matter deleted from existing law.

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, 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, 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, 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, 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, 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, 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, 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, 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.