

Department of Legislative Services
Maryland General Assembly
2017 Session

FISCAL AND POLICY NOTE
Third Reader

Senate Bill 74

(Senator Kagan)

Finance

Health and Government Operations

Maryland Code - Standardization of Terminology - Nonprofits

This bill replaces the terms “not-for-profit” and “not for profit” with “nonprofit” throughout the Annotated Code of Maryland (Code) where appropriate. Except as expressly provided, the bill must be construed as a nonsubstantive revision and may not be otherwise construed to render any substantive change in the law of the State.

Fiscal Summary

State Effect: The change is technical in nature and does not directly affect governmental finances.

Local Effect: The bill does not directly affect local government operations or finances.

Small Business Effect: None.

Analysis

Bill Summary/Current Law: The terms “not-for-profit” and “not for profit” are used throughout the Code both as descriptive terms and as general references to entities organized as tax-exempt under State and/or federal law. While the terms are used interchangeably in most instances, the term “nonprofit” reflects contemporary usage. The bill’s changes affect the following articles:

- Alcoholic Beverages
- Business Regulation
- Commercial Law
- Corporations and Associations
- Economic Development
- Election Law
- General Provisions
- Health Occupations
- Housing and Community Development
- Human Services
- Insurance
- Labor and Employment
- Land Use
- Natural Resources
- Public Utilities
- State Finance and Procurement
- State Personnel and Pensions
- Tax-General

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Department of Legislative Services

Fiscal Note History: First Reader - January 16, 2017
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