

HOUSE BILL 1257

Q1

EMERGENCY BILL

1lr2530

By: **Delegate Hornberger**

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Business Personal Property Tax – Businesses Affected by COVID–19**
3 **Restrictions – Reimbursement**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to
5 reimburse businesses affected in a certain manner by certain COVID–19 restrictions
6 that file a business personal property tax return during a certain period for the full
7 amount of business personal property tax paid by the businesses in a certain year;
8 requiring the Department to make the reimbursements to businesses exclusively out
9 of certain State funds and in a certain order; prohibiting the Department from
10 making further reimbursements to businesses after certain State funds are
11 exhausted; providing that a business must file a business personal property tax
12 return during a certain period to receive a reimbursement regardless of whether the
13 business is required by law to file a return; making this Act an emergency measure;
14 providing for the termination of this Act; defining a certain term; and generally
15 relating to reimbursement of business personal property tax by the State.

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
17 That:

18 (a) In this section, “eligible business” means a business that, due to restrictions
19 imposed by the Governor’s Executive Orders 20–03–19–01 and 20–03–30–01, was:

20 (1) completely unable to do business; or

21 (2) unable to conduct normal business on the premises of the business and
22 was required to provide curbside, carryout, or delivery services only.

23 (b) Subject to subsection (c) of this section, the State Department of Assessments
24 and Taxation shall reimburse each eligible business that files a business personal property
25 tax return during the period from January 1, 2021, to April 15, 2021, for the full amount of
26 business personal property tax paid by the business in calendar year 2020.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (c) The Department shall:

2 (1) pay the reimbursements required under subsection (b) of this section
3 exclusively out of the General Fund of the State balance;

4 (2) make a reimbursement to each eligible business in the order in which
5 the eligible business files its personal property tax return; and

6 (3) make no further reimbursements to eligible businesses under
7 subsection (b) of this section after the General Fund of the State balance is exhausted.

8 (d) An eligible business must file a business personal property tax return during
9 the period from January 1, 2021, to April 15, 2021, to receive a reimbursement under
10 subsection (b) of this section regardless of whether the eligible business is required by law
11 to file a business property tax return during that period.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
13 measure, is necessary for the immediate preservation of the public health or safety, has
14 been passed by a yea and nay vote supported by three-fifths of all the members elected to
15 each of the two Houses of the General Assembly, and shall take effect from the date it is
16 enacted. It shall remain effective through July 1, 2021, and, at the end of July 1, 2021, this
17 Act, with no further action required by the General Assembly, shall be abrogated and of no
18 further force and effect.