

Department of Legislative Services
Maryland General Assembly
2022 Session

FISCAL AND POLICY NOTE
Third Reader

Senate Bill 201

(Chair, Budget and Taxation Committee)(By Request -
Departmental - Assessments and Taxation)

Budget and Taxation

Ways and Means

**State Department of Assessments and Taxation – Property Appraisal Aids and
Record Retention (Microfilm to Digital Act of 2022)**

This departmental bill authorizes the State Department of Assessments and Taxation (SDAT) to retain specified property records in an electronic medium rather than on microfilm. The bill authorizes SDAT to periodically transfer property records, including property records cards, to the Maryland State Archives for retention.

Fiscal Summary

State Effect: None. The bill does not materially affect State operations or finances.

Local Effect: None.

Small Business Effect: SDAT has determined that this bill has minimal or no impact on small business (attached). The Department of Legislative Services concurs with this assessment.

Analysis

Current Law: Specified property records must be rewritten periodically, and the current record and prior records must be retained. However, except for a record that contains current values, any record may be microfilmed, as provided by State law, and the original destroyed. The microfilm must be the permanent record.

Background: SDAT advises that microfilm is no longer used by the department, and as such, the bill will allow the department to store more items electronically and periodically transfer property records to the State Archives.

Additional Information

Prior Introductions: None.

Designated Cross File: None.

Information Source(s): Baltimore City; Charles, Frederick, Montgomery, and Somerset counties; City of Frederick; City of Havre de Grace; Maryland Municipal League; Judiciary (Administrative Office of the Courts); Maryland Tax Court; Maryland State Archives; State Department of Assessments and Taxation; Department of Legislative Services

Fiscal Note History: First Reader - January 17, 2022
fnu2/hlb Third Reader - February 7, 2022

Analysis by: Michael Sanelli

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ANALYSIS OF ECONOMIC IMPACT ON SMALL BUSINESSES

TITLE OF BILL: State Department of Assessments and Taxation – Property Appraisal Aids and Record Retention (Microfilm to Digital Act of 2022)

BILL NUMBER: SB 201

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PART A. ECONOMIC IMPACT RATING

This agency estimates that the proposed bill:

 X WILL HAVE MINIMAL OR NO ECONOMIC IMPACT ON MARYLAND SMALL BUSINESS

OR

 WILL HAVE MEANINGFUL ECONOMIC IMPACT ON MARYLAND SMALL BUSINESSES

PART B. ECONOMIC IMPACT ANALYSIS

The proposed legislation will not result in an economic impact.