

SENATE BILL 276

Q1

(PRE-FILED)

4lr0031
CF HB 35

By: **Chair, Budget and Taxation Committee (By Request – Departmental – Assessments and Taxation)**

Requested: September 10, 2023

Introduced and read first time: January 10, 2024

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Submission of Building Permits to Supervisor of Assessments –**
3 **Estimated Construction Cost**

4 FOR the purpose of requiring local permit offices to include a construction cost estimate
5 when submitting a copy of a building permit to the supervisor of assessments of the
6 county where the building is located; and generally relating to building permits and
7 county supervisors of assessments.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 5–103
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2023 Supplement)

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

15 **Article – Tax – Property**

16 5–103.

17 The person responsible for issuing building permits shall immediately after issuing
18 a building permit submit a copy of the building permit **AND THE ESTIMATED COST OF**
19 **CONSTRUCTION** to the supervisor of the county where the building is located.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2024.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

