

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

1 AN ACT concerning

2 **Licensing – Good Standing With the State Department of Assessments and**
3 **Taxation – Requirement**

4 FOR the purpose of requiring, before certain licenses or permits are issued or renewed, the
5 issuing authority to verify with the State Department of Assessments and Taxation
6 that the applicant is in good standing with the Department under certain
7 circumstances; making technical corrections; and generally relating to the issuance
8 or renewal of licenses and permits.

9 BY repealing and reenacting, with amendments,
10 Article – Business Occupations and Professions
11 Section 1–204
12 Annotated Code of Maryland
13 (2018 Replacement Volume and 2020 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – Business Regulation
16 Section 1–210
17 Annotated Code of Maryland
18 (2015 Replacement Volume and 2020 Supplement)

19 BY repealing and reenacting, with amendments,
20 Article – Environment
21 Section 1–203
22 Annotated Code of Maryland
23 (2013 Replacement Volume and 2020 Supplement)

24 BY adding to
25 Article – Health – General

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Section 1–203
2 Annotated Code of Maryland
3 (2019 Replacement Volume and 2020 Supplement)

4 BY repealing and reenacting, with amendments,
5 Article – Health Occupations
6 Section 1–213
7 Annotated Code of Maryland
8 (2014 Replacement Volume and 2020 Supplement)

9 BY repealing and reenacting, with amendments,
10 Article – Natural Resources
11 Section 1–402
12 Annotated Code of Maryland
13 (2018 Replacement Volume and 2020 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – General
16 Section 1–205
17 Annotated Code of Maryland
18 (2016 Replacement Volume and 2020 Supplement)

19 BY repealing and reenacting, with amendments,
20 Article – Transportation
21 Section 1–103
22 Annotated Code of Maryland
23 (2020 Replacement Volume)

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

26 **Article – Business Occupations and Professions**

27 1–204.

28 (a) Before any license or permit may be issued under this article, the applicant
29 shall certify to the issuing authority that the applicant has paid all undisputed taxes and
30 unemployment insurance contributions payable to the Comptroller or the Maryland
31 Department of Labor or has provided for payment in a manner satisfactory to the unit
32 responsible for collection.

33 (b) Before any license or permit may be renewed under this article, the issuing
34 authority shall:

35 (1) verify through the [office] OFFICE of the Comptroller that the
36 applicant has paid all undisputed taxes and unemployment insurance contributions

1 payable to the Comptroller or the Secretary of Labor or that the applicant has provided for
 2 payment in a manner satisfactory to the unit responsible for collection; AND

3 **(2) IF THE APPLICANT IS A PERSON REQUIRED TO FILE AN ANNUAL**
REPORT UNDER TAX - PROPERTY ARTICLE § 11-101 ~~AN ENTITY DESCRIBED UNDER §11-101(A)~~
 4 **~~OF THE TAX – PROPERTY ARTICLE AND NOT A NATURAL PERSON~~, VERIFY THROUGH**
 5 **THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION THAT THE APPLICANT**
 6 **IS IN GOOD STANDING WITH THAT DEPARTMENT.**

7 Article – Business Regulation

8 1–210.

9 (a) A license or permit is considered renewed for purposes of this section if the
 10 license or permit is issued by a unit of State government to a person for the period
 11 immediately following a period for which the person previously possessed the same or a
 12 substantially similar license.

13 (b) Before any license or permit may be renewed under this article, the issuing
 14 authority shall:

15 **(1) verify through the Office of the Comptroller that the applicant has paid**
 16 **all undisputed taxes and unemployment insurance contributions payable to the**
 17 **Comptroller or the Secretary of Labor or that the applicant has provided for payment in a**
 18 **manner satisfactory to the unit responsible for collection; AND**

19 **(2) IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 11–101(A)**
 20 **OF THE TAX – PROPERTY ARTICLE AND NOT A NATURAL PERSON, VERIFY THROUGH**
 21 **THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION THAT THE APPLICANT**
 22 **IS IN GOOD STANDING WITH THAT DEPARTMENT.**

23 Article – Environment

24 1–203.

25 (a) When deciding whether to issue a license or permit under this article or to
 26 impose a condition on the issuance of a license or permit, the Department may consider
 27 whether the applicant has violated any provision of this article or any regulation adopted
 28 under this article.

29 (b) (1) A license or permit is considered renewed for purposes of this subsection
 30 if the license or permit is issued by a unit of State government to a person for the period
 31 immediately following a period for which the person previously possessed the same or a
 32 substantially similar license.

33 (2) Before any license or permit may be renewed under this article, the
 34 issuing authority shall [verify]:

1 1-402.

2 (a) A license or permit is considered renewed for purposes of this section if the
3 license or permit is issued by a unit of State government to a person for the period
4 immediately following a period for which the person previously possessed the same or a
5 substantially similar license.

6 (b) Before any license or permit may be renewed under this article, the issuing
7 authority shall [verify]:

8 (1) **VERIFY** through the Office of the Comptroller that the applicant has
9 paid all undisputed taxes and unemployment insurance contributions payable to the
10 Comptroller or the Secretary of Labor or that the applicant has provided for payment in a
11 manner satisfactory to the unit responsible for collection; **AND**

12 (2) **IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 11-101(A)**
13 **OF THE TAX – PROPERTY ARTICLE AND NOT A NATURAL PERSON, VERIFY THROUGH**
14 **THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION THAT THE APPLICANT**
15 **IS IN GOOD STANDING WITH THAT DEPARTMENT.**

16 **Article – Tax – General**

17 1-205.

18 (a) A license or permit is considered renewed for purposes of this section if the
19 license or permit is issued by a unit of State government to a person for the period
20 immediately following a period for which the person previously possessed the same or a
21 substantially similar license.

22 (b) Before any license or permit issued by the Comptroller may be renewed, the
23 Comptroller shall:

24 (1) verify that the applicant has paid all undisputed taxes and
25 unemployment insurance contributions payable to the Comptroller or the Secretary of
26 Labor or that the applicant has provided for payment in a manner satisfactory to the unit
27 responsible for collection; **AND**

28 (2) **IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 11-101(A)**
29 **OF THE TAX – PROPERTY ARTICLE AND NOT A NATURAL PERSON, VERIFY THROUGH**
30 **THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION THAT THE APPLICANT**
31 **IS IN GOOD STANDING WITH THAT DEPARTMENT.**

32 **Article – Transportation**

33 1-103.

1 (a) A license or permit is considered renewed for purposes of this section if the
2 license or permit is issued by a unit of State government to a person for the period
3 immediately following a period for which the person previously possessed the same or a
4 substantially similar license.

5 (b) Before any license or permit may be renewed under this article, the issuing
6 authority shall [verify]:

7 **(1) VERIFY** through the Office of the Comptroller that the applicant has
8 paid all undisputed taxes and unemployment insurance contributions payable to the
9 Comptroller or the Secretary of Labor or that the applicant has provided for payment in a
10 manner satisfactory to the unit responsible for collection; **AND**

11 **(2) IF THE APPLICANT IS AN ENTITY DESCRIBED UNDER § 11-101(A)**
12 **OF THE TAX – PROPERTY ARTICLE AND NOT A NATURAL PERSON, VERIFY THROUGH**
13 **THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION THAT THE APPLICANT**
14 **IS IN GOOD STANDING WITH THAT DEPARTMENT.**

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 October 1, 2021.