



**DEPARTMENT OF  
ASSESSMENTS AND TAXATION**

*Larry Hogan, Governor · Boyd K. Rutherford, Lt. Governor · Michael Higgs, Director*

**DATE:** March 2, 2021

**BILL NUMBER:** HB1168

**COMMITTEE:** Ways and Means

**BILL TITLE:** Calvert County - Personal Property Tax - Exemption

**SDAT POSITION:** Letter of Information

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The State Department of Assessments and Taxation (SDAT) offers the following information for HB1168, a bill that would eliminate business personal property tax for certain businesses in Calvert County and tax certain categories of property that are not currently identified by the Business Assessments Unit.

Although railroad and public utility property is currently identified by statute, TP §8-101(c)(7) does not single out property used to provide a cable television, data, or telecommunications service, nor an electronic instant bingo machine. This legislation would require SDAT to add fields specific to those types of personal property to its Annual Report & Personal Property Return, and the Department would be unable to audit whether the personal property identified by the business owners under those categories does, in fact, fall within those categories.

For these reasons, SDAT would like the committee to strongly consider the information presented as the committee deliberates HB1168.

*Office of the Director*

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