

# HOUSE BILL 122

Q7

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By: **Delegates B. Robinson, Anderson, Angel, Carter, Clippinger, Conaway, Ebersole, Fennell, Glenn, Gutierrez, Hayes, Haynes, Hill, Holmes, C. Howard, Jacobs, Jalisi, Jones, Krebs, Lierman, Luedtke, McCray, McDonough, Miele, W. Miller, Morhaim, O'Donnell, Oaks, Pena-Melnyk, Rosenberg, Stein, M. Washington, and West**

Introduced and read first time: January 26, 2015

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Task Force to Study the Impact of State and Local Taxes on Small Businesses**

3 FOR the purpose of establishing the Task Force to Study the Impact of State and Local  
4 Taxes on Small Businesses; providing for the composition, chair, and staffing of the  
5 Task Force; prohibiting a member of the Task Force from receiving certain  
6 compensation, but authorizing the reimbursement of certain expenses; requiring the  
7 Task Force to study and make recommendations regarding the impact of certain  
8 taxes on small businesses; requiring the Task Force to report its findings and  
9 recommendations to the Governor and the General Assembly on or before a certain  
10 date; providing for the termination of this Act; and generally relating to the Task  
11 Force to Study the Impact of State and Local Taxes on Small Businesses.

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
13 That:

14 (a) There is a Task Force to Study the Impact of State and Local Taxes on Small  
15 Businesses.

16 (b) The Task Force consists of the following members:

17 (1) two members of the Senate of Maryland, appointed by the President of  
18 the Senate;

19 (2) two members of the House of Delegates, appointed by the Speaker of  
20 the House;

21 (3) the Comptroller of the Treasury, or the Comptroller's designee;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (4) the Secretary of Business and Economic Development, or the  
2 Secretary's designee;

3 (5) a representative of the State Department of Assessments and Taxation,  
4 designated by the Director of Assessments and Taxation;

5 (6) a representative of the Maryland Association of Counties; and

6 (7) the following five members, appointed by the Governor:

7 (i) one representative of the Governor's Office of Minority Affairs;

8 (ii) one representative of the Maryland Chamber of Commerce;

9 (iii) one representative of the Governor's Commission on Small  
10 Business; and

11 (iv) two owners of small businesses located in the State.

12 (c) The Governor shall designate the chair of the Task Force.

13 (d) The Office of the Comptroller shall provide staff for the Task Force.

14 (e) A member of the Task Force:

15 (1) may not receive compensation as a member of the Task Force; but

16 (2) is entitled to reimbursement for expenses under the Standard State  
17 Travel Regulations, as provided in the State budget.

18 (f) The Task Force shall:

19 (1) study the impact of State, county, and municipal taxes, including  
20 income, sales, corporate, motor fuel, excise, and property taxes, on the small business  
21 environment of the State; and

22 (2) make specific recommendations, including developing draft legislation,  
23 regarding State and local taxes in order to ensure fairness, promote job growth, and  
24 encourage small business development.

25 (g) On or before December 31, 2015, the Task Force shall report its findings and  
26 recommendations, including any proposed legislation, to the Governor and, in accordance  
27 with § 2-1246 of the State Government Article, the General Assembly.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
29 1, 2015. It shall remain effective for a period of 1 year and 1 month and, at the end of June

1 30, 2016, with no further action required by the General Assembly, this Act shall be  
2 abrogated and of no further force and effect.