

HOUSE BILL 434

Q1

4r1768
CF SB 693

By: ~~Delegates Arora and Barve~~, Barve, and A. Miller

Introduced and read first time: January 27, 2014

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 10, 2014

CHAPTER _____

1 AN ACT concerning

2 **Personal Property Tax ~~Returns~~ Reports – Electronic Filing**

3 FOR the purpose of requiring the State Department of Assessments and Taxation to
4 allow persons required to file a personal property tax ~~return~~ report to file the
5 ~~return~~ report and pay the filing fee electronically ~~through the Department's~~
6 ~~Web site; authorizing the Department to charge a processing fee for payments~~
7 ~~made electronically;~~ providing that a fee may be charged for each electronic
8 filing; providing for the application of this Act; and generally relating to
9 electronic filing of personal property tax ~~returns~~ reports.

10 BY repealing and reenacting, without amendments,
11 Article – Tax – Property
12 Section 11–101 through 11–103
13 Annotated Code of Maryland
14 (2012 Replacement Volume and 2013 Supplement)

15 BY adding to
16 Article – Tax – Property
17 Section 11–104
18 Annotated Code of Maryland
19 (2012 Replacement Volume and 2013 Supplement)

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **Article – Tax – Property**

2 11–101.

3 (a) On or before April 15 of each year, a person shall submit a report on
4 personal property to the Department if:5 (1) the person is a business trust, statutory trust, domestic
6 corporation, limited liability company, limited liability partnership, or limited
7 partnership;8 (2) the person is a foreign corporation, foreign statutory trust, foreign
9 limited liability company, foreign limited liability partnership, or foreign limited
10 partnership registered or qualified to do business in the State; or11 (3) the person owns or during the preceding calendar year owned
12 property that is subject to property tax.

13 (b) The report shall:

14 (1) be in the form that the Department requires;

15 (2) be under oath as the Department requires; and

16 (3) contain the information that the Department requires.

17 11–102.

18 (a) The Department may require a person to submit to the Department a
19 report that contains the information listed in subsection (b) of this section, if the
20 person:21 (1) moves personal property to any county or municipal corporation
22 from the county or municipal corporation where it was assessed;23 (2) moves personal property from outside this State to a county or
24 municipal corporation inside this State; or

25 (3) possesses, cares for, or manages any personal property that:

26 (i) is not assessed; or

27 (ii) the Department suspects is not assessed.

28 (b) The report shall contain:

29 (1) a list of:

- 1 (i) all personal property assessable by the Department; and
- 2 (ii) all personal property assessable but not previously assessed
3 by the Department that the person possesses, cares for, or manages; and
- 4 (2) the name of each person who owns an item of the personal
5 property.

6 11-103.

7 (a) If a person who has filed a report under this title determines that
8 information was not reported accurately, the person may file an amended report
9 within 3 years after the April 15th that the original report was due.

10 (b) A person filing an amended report under subsection (a) of this section
11 may only claim an exemption for personal property used in manufacturing if an
12 exemption for personal property used in the manufacturing process was previously
13 approved for that taxable year under §§ 7-104(b) and 7-225(d), under §§ 7-104(c) and
14 7-225(d), or under §§ 7-104(d) and 7-225(d) of this article.

15 (c) After reviewing an amended report, the Department shall:

- 16 (1) issue a corrected assessment notice; or
- 17 (2) notify the person that the original assessment notice will not be
18 adjusted.

19 (d) A person who receives a notice under subsection (c) of this section may
20 appeal the change in value or classification related to the corrected information or the
21 denial notice as provided in § 14-504 of this article.

22 11-104.

23 **(A) THE DEPARTMENT SHALL ALLOW A PERSON REQUIRED TO FILE A**
24 **REPORT UNDER THIS TITLE ~~TO USE THE DEPARTMENT'S WEB SITE TO~~**
25 **ELECTRONICALLY:**

26 **(1) FILE ANY REPORT REQUIRED UNDER THIS TITLE; AND**

27 **(2) PAY THE FILING FEE REQUIRED UNDER § 1-203(B)(3)(II) OF**
28 **THE CORPORATIONS AND ASSOCIATIONS ARTICLE.**

29 ~~**(B) THE DEPARTMENT MAY CHARGE A PROCESSING FEE FOR EACH**~~
30 ~~**PAYMENT MADE UNDER THIS SECTION THAT MAY NOT EXCEED THE ACTUAL**~~
31 ~~**COST INCURRED BY THE DEPARTMENT IN PROCESSING THE PAYMENT.**~~

1 **(B) A FEE MAY BE CHARGED FOR EACH ELECTRONIC FILING UNDER**
2 **THIS SECTION.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 October 1, 2014, and shall be applicable to all taxable years beginning after June 30,
5 2015.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.