

# SENATE BILL 106

C1, C2

1lr0071

(PRE-FILED)

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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

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: January 26, 2021

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## CHAPTER \_\_\_\_\_

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

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**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 Section 1–203  
2 Annotated Code of Maryland  
3 (2013 Replacement Volume and 2020 Supplement)

4 BY adding to  
5 Article – Health – General  
6 Section 1–203  
7 Annotated Code of Maryland  
8 (2019 Replacement Volume and 2020 Supplement)

9 BY repealing and reenacting, with amendments,  
10 Article – Health Occupations  
11 Section 1–213  
12 Annotated Code of Maryland  
13 (2014 Replacement Volume and 2020 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Article – Natural Resources  
16 Section 1–402  
17 Annotated Code of Maryland  
18 (2018 Replacement Volume and 2020 Supplement)

19 BY repealing and reenacting, with amendments,  
20 Article – Tax – General  
21 Section 1–205  
22 Annotated Code of Maryland  
23 (2016 Replacement Volume and 2020 Supplement)

24 BY repealing and reenacting, with amendments,  
25 Article – Transportation  
26 Section 1–103  
27 Annotated Code of Maryland  
28 (2020 Replacement Volume)

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

31 **Article – Business Occupations and Professions**

32 1–204.

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

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

3 (1) verify through the [office] OFFICE of the Comptroller that the  
4 applicant has paid all undisputed taxes and unemployment insurance contributions  
5 payable to the Comptroller or the Secretary of Labor or that the applicant has provided for  
6 payment in a manner satisfactory to the unit responsible for collection; AND

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

### 12 Article – Business Regulation

13 1–210.

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

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

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

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

### 29 Article – Environment

30 1–203.

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

1 (b) (1) A license or permit is considered renewed for purposes of this subsection  
 2 if the 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 (2) Before any license or permit may be renewed under this article, the  
 6 issuing authority shall [verify]:

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

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

17 Article – Health – General

18 1-203.

19 BEFORE ANY LICENSE OR PERMIT MAY BE ISSUED UNDER THIS ARTICLE TO ~~AN~~  
 20 ~~ENTITY DESCRIBED UNDER § 11-101(A) OF THE TAX – PROPERTY ARTICLE THAT IS~~  
 21 ~~NOT A NATURAL PERSON A PERSON REQUIRED TO FILE AN ANNUAL REPORT UNDER~~  
 22 § 11-101 OF THE TAX – PROPERTY ARTICLE, THE ISSUING AUTHORITY SHALL  
 23 VERIFY THROUGH THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION THAT  
 24 THE APPLICANT IS IN GOOD STANDING WITH THAT DEPARTMENT.

25 Article – Health Occupations

26 1-213.

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

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

1 (1) VERIFY through the [office] OFFICE of the Comptroller that the  
 2 applicant has paid all undisputed taxes and unemployment insurance contributions  
 3 payable to the Comptroller or the Secretary of Labor or that the applicant has provided for  
 4 payment in a manner satisfactory to the unit responsible for collection; AND

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

10 Article – Natural Resources

11 1–402.

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

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

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

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

27 Article – Tax – General

28 1–205.

29 (a) A license or permit is considered renewed for purposes of this section if the  
 30 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 (b) Before any license or permit issued by the Comptroller may be renewed, the  
 34 Comptroller shall:

