



**Business and Taxation Law - MSBA Bill
Report (2025.03.17)**

March 17, 2025

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MD - HB6 State Department of Assessments and Taxation and Department of General Services - Property Appraisal Aids - Geographic Images

Last Action: Referred Budget and Taxation (March 3, 2025 in the Senate)

Primary Sponsor: Delegate Kris Fair (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Requiring the State Department of Assessments and Taxation to prepare, install, and maintain certain appraisal aids that consist of a database of statewide and local geographic images; requiring each county and Baltimore City to reimburse the State for 100% of costs of the data base less than \$1,000,000 and 50% of the costs over \$1,000,000; and requiring, by June 30, 2025, the Department to develop policies to protect the identity of any individual whose image is captured by oblique aerial photographic imagery.

Cross-filed Bill: SB143

Amendments:

243623/1

993225/1

Statutes Amended:

2-106, 2-210 Article - Tax - Property

MD - HB15 Corporations and Associations - Limited Worker Cooperative Associations - Authorization (Maryland Limited Worker Cooperative Association Act)

Last Action: Text - Third - Corporations and Associations - Limited Worker Cooperative Associations - Authorization (Maryland Limited Worker Cooperative Association Act) (March 15, 2025 in the House)

Primary Sponsor: Delegate Lily Qi (D)

Committee: Economic Matters (House)

Summary:

Authorizing the formation of limited worker cooperative associations; and establishing rules and procedures for the formation, governance, conversion, and dissolution of limited worker cooperative associations.

Cross-filed Bill: SB144

Amendments:

553025/1

613723/1

Statutes Amended:

10-906, 11-601, 4-301, 9-314 Article - Tax - General

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1-101, 1-203, 1-401, 1-404, 1-502, 1-503, 4A-12A-01 through 4A-12A-22 Article - Corporations and Associations

MD - HB17 Internet Gaming - Authorization and Implementation

Last Action: Hearing 2/10 at 11:00 a.m. (January 17, 2025 in the House)

Primary Sponsor: Delegate Vanessa E. Atterbeary (D)

Committee: Ways and Means (House)

Summary:

Authorizing the State Lottery and Gaming Control Commission to issue certain licenses to certain qualified applicants to conduct or participate in certain Internet gaming operations in the State; requiring the Commission to regulate Internet gaming and the conduct of Internet gaming in the State; requiring an Internet gaming licensee to require individuals to provide proof of the registration in order to participate in Internet gaming; submitting the Act to a referendum; etc.

Statutes Amended:

5-1501 Article - Economic Development

5-206, 5-235 Article - Education

8-803 Article - Labor and Employment

9-1A-28, 9-1A-29, 9-1F-01 through 9-1F-13 Article - State Government

MD - HB23 Property Taxes - Authority of Counties to Establish a Subclass and Set a Special Rate for Commercial and Industrial Property

Last Action: Third Reading Passed (100-39) (March 13, 2025 in the House)

Primary Sponsor: Delegate Kris Fair (D)

Committee: Ways and Means (House)

Summary:

Authorizing the Mayor and City Council of Baltimore City or the governing body of a county to establish, by law, a subclass of real property consisting of certain commercial and industrial property and to set a special property tax rate for certain commercial and industrial property for the purpose of financing certain transportation improvements or the approved budget of the county board of education; applying the Act to all taxable years beginning after June 30, 2025; etc.

Amendments:

283728/1

483528/1

Statutes Amended:

6-202.1, 6-302, 7-402, 9-112, 9-275 Article - Tax - Property

MD - HB29 Electronic Payment Transactions - Interchange Fees - Calculation and Use of Data

(2025.03.17)

Last Action: Hearing 1/21 at 1:00 p.m. (January 8, 2025 in the House)

Primary Sponsor: Delegate Todd B. Morgan (R)

Committee: Economic Matters (House)

Summary:

Requiring certain entities that process electronic payment transactions to exclude, under certain circumstances, the amount of tax and gratuity included in the electronic payment transaction from the amount on which an interchange fee is charged; requiring certain credit and debit card issuers to credit a merchant who provides certain documentation with the amount of the interchange fee charged on the amount of tax and gratuity included in an electronic payment transaction; etc.

Cross-filed Bill: SB917

Statutes Amended:

12-1402, 12-1405, 13-301 Article - Commercial Law

MD - HB30 Limited Line Credit Insurance - Qualification of Applicants

Last Action: Text - Third - Limited Line Credit Insurance - Qualification of Applicants (March 15, 2025 in the House)

Primary Sponsor: Chair, Economic Matters Committee

Committee: Economic Matters (House)

Summary:

Altering certain requirements relating to programs of instruction for applicants for certain limited lines credit insurance licenses; and requiring the insurer that provides the program of instruction to retain records relating to the program of instruction while in use and for a period of at least 5 years after its last use.

Cross-filed Bill: SB228

Statutes Amended:

10-104, 10-105 Article - Insurance

MD - HB34 Sales and Use Tax - Tax-Free Day - Veterans' Day

Last Action: Hearing 1/23 at 1:00 p.m. (January 9, 2025 in the House)

Primary Sponsor: Delegate Nick Allen (D)

Committee: Ways and Means (House)

Summary:

Establishing November 11 as a tax-free day each year during which an exemption from the sales and use tax is provided for sales to certain veterans; requiring an individual, in order to qualify for the exemption, to provide the vendor evidence of eligibility for the exemption; and providing that evidence of eligibility may consist of a valid driver's license or government-issued identification card that includes a notation indicating that the individual is a veteran.

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Cross-filed Bill: SB528

Statutes Amended:

11-246 Article - Tax - General

MD - HB35 Economic Development - Income Tax Benefit Transfer Program - Establishment

Last Action: Hearing canceled (February 5, 2025 in the House)

Primary Sponsor: Delegate David Fraser-Hidalgo (D)

Committee: Ways and Means (House)

Summary:

Establishing the Income Tax Benefit Transfer Program within the Department of Commerce to allow eligible technology companies in the State with unused amounts of net operating loss subtraction modifications or income tax credits to transfer those tax benefits for use by other business taxpayers in the State to assist in funding expenses incurred by the eligible technology companies in connection with operations in the State; requiring the Department, in consultation with the Comptroller, to administer the Program; etc.

Cross-filed Bill: SB91

Statutes Amended:

10-721 Article - Tax - General

1-101, 6-1101 through 6-1106 Article - Economic Development

MD - HB47 Sales and Use Tax - Baby Products - Exemption

Last Action: Withdrawn by Sponsor (February 10, 2025 in the House)

Primary Sponsor: Delegate Kathy Szeliga (R)

Committee: Ways and Means (House)

Summary:

Expanding an exemption from the sales and use tax for the sale of certain baby products to include certain toilet training and child safety items, furniture, strollers, textiles, foods, and baby monitors.

Statutes Amended:

11-211, 11-244 Article - Tax - General

MD - HB59 Property Tax – Tax Sales – Revisions

Last Action: Referred Budget and Taxation (March 12, 2025 in the Senate)

Primary Sponsor: Chair, Ways and Means Committee

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

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Summary:

Requiring that certain owner-occupied property be withheld from tax sale; authorizing a county or a municipal corporation to withhold from tax sale certain property designated for redevelopment purposes; establishing a maximum rate of redemption of 10% for owner occupied property sold at tax sale; prohibiting taxes, interest, and penalties accruing after the date of a tax sale from being included in a certain payment; altering the contents of certain statements required to be sent to an owner of property subject to tax sale; etc.

Cross-filed Bill: SB192

Amendments:

703623/1

Statutes Amended:

14-811, 14-817, 14-817.1, 14-820, 14-828, 14-833, 14-836, 14-843, 14-844, 14-845, 14-849.1, 14-879, 14-883, 14-884 Article - Tax - Property

[MD - HB60 Income Tax - Subtraction Modification for Military Retirement Income \(Keep Our Heroes Home Act\)](#)

Last Action: Hearing 1/23 at 1:00 p.m. (January 9, 2025 in the House)

Primary Sponsor: Delegate Mike Rogers (D)

Committee: Ways and Means (House)

Summary:

Increasing, from \$20,000 to \$40,000 over a 2-year period, the amount of a certain subtraction modification under the Maryland income tax for certain military retirement income received by individuals, regardless of age, during a taxable year for certain military service.

Cross-filed Bill: SB99

Statutes Amended:

10-207 Article - Tax - General

[MD - HB63 State Board of Public Accountancy - Sunset Extension and Report](#)

Last Action: Referred Education, Energy, and the Environment (February 14, 2025 in the Senate)

Primary Sponsor: Chair, Economic Matters Committee

Committees:

Economic Matters (House)

Education, Energy, and the Environment (Senate)

Summary:

Continuing the State Board of Public Accountancy in accordance with the provisions of the Maryland Program Evaluation Act (sunset law) by extending to July 1, 2030, the termination provisions relating to the statutory and regulatory authority of the Board; and requiring the

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Maryland Department of Labor to submit a certain report to the Joint Audit and Evaluation Committee on or before July 1, 2028.

Cross-filed Bill: SB261

Statutes Amended:

2-201, 2-702 Article - Business Occupations and Professions

MD - HB81 Real Property - Condemnation - Compensation for Farm and Agricultural Property (Protect Maryland Farm Lands Act)

Last Action: Unfavorable Report by Economic Matters (February 19, 2025 in the House)

Primary Sponsor: Delegate Nino Mangione (R)

Committee: Economic Matters (House)

Summary:

Requiring the fair market value of certain agricultural property taken in a condemnation proceeding to be valued at 350% of the highest appraisal value of the property; and applying the Act retroactively to condemnation proceedings initiated on or after January 1, 2024.

Cross-filed Bill: SB661

Statutes Amended:

12-105 Article - Real Property

8-209 Article - Tax - Property

MD - HB82 Cyber Maryland Program - Revisions

Last Action: Hearing 2/04 at 2:00 p.m. (January 8, 2025 in the House)

Primary Sponsor: Chair, Health and Government Operations Committee

Committee: Health and Government Operations (House)

Summary:

Transferring the Cyber Maryland Program from the Maryland Technology Development Corporation to the Maryland Department of Labor; altering the duties of the Program; altering the purposes for which the Cyber Maryland Fund may be used; repealing certain funding requirements related to the Program; and altering the membership of the Cyber Maryland Board.

Cross-filed Bill: SB241

Statutes Amended:

10-491 Article - Economic Development

11-1701 Article - Labor and Employment

MD - HB87 Short-Term Rentals and Home Amenity Rentals - Taxation, Regulation, and Crimes

Last Action: Hearing 1/28 at 1:00 p.m. (Ways and Means) (January 8, 2025 in the House)

Primary Sponsor: Delegate Linda Foley (D)

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Committees:

Ways and Means (House)

Environment and Transportation (House)

Summary:

Applying certain health and safety requirements to short-term rental units and home amenities; prohibiting certain activities at a home amenity or short-term rental; authorizing the Mayor and City Council of Baltimore City or the governing body of a county to adopt certain rules or regulations relating to short-term rentals; including "short-term rental platform" and "short-term rental unit" in the definition of "hotel" for the purpose of the county and municipal corporation hotel rental tax; etc.

Cross-filed Bill: SB132

Statutes Amended:

10-201, 3-902 Article - Criminal Law

15-301 through 15-304 Article - Business Regulation

20-401 Article - Local Government

[MD - HB101 Property Tax - Deadline to Set County and Municipal Corporation Tax Rates - Alteration](#)

Last Action: Hearing 1/21 at 1:00 p.m. (January 8, 2025 in the House)

Primary Sponsor: Chair, Ways and Means Committee

Committee: Ways and Means (House)

Summary:

Altering, from July 1 to June 1, the deadline by which the governing body of a county or municipal corporation is required to set its property tax rate for the next taxable year.

Cross-filed Bill: SB204

Statutes Amended:

6-302, 6-303 Article - Tax - Property

[MD - HB102 Family and Medical Leave Insurance Program - Application Year and Participation of Self-Employed Individuals](#)

Last Action: Hearing 1/30 at 1:00 p.m. (January 8, 2025 in the House)

Primary Sponsor: Chair, Economic Matters Committee

Committee: Economic Matters (House)

Summary:

Requiring the Maryland Department of Labor to adopt regulations establishing an optional self-employed enrollment program governing the participation of self-employed individuals in the Family and Medical Leave Insurance Program; repealing certain requirements related to the payment of contributions to the Program by participating self-employed individuals; excluding

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participating self-employed individuals from certain provisions of law governing the payment of benefits under the Program; etc.

Cross-filed Bill: SB225

Statutes Amended:

8.3-101, 8.3-201, 8.3-601, 8.3-703 Article - Labor and Employment

[MD - HB107 Consumer Protection - Automatic Renewals](#)

Last Action: Referred Finance (February 26, 2025 in the Senate)

Primary Sponsor: Delegate Andrew C. Pruski (D)

Committees:

Finance (Senate)

Economic Matters (House)

Summary:

Requiring a person who makes an automatic renewal offer to consumers to allow a consumer to cancel the automatic renewal in a certain manner; requiring automatic renewal offers to be displayed in a certain manner and contain certain information; establishing that compliance with certain regulations or a certain license shall be considered to be compliance with the Act; establishing that a violation of the Act is an unfair, abusive, or deceptive trade practice; etc.

Cross-filed Bill: SB49

Amendments:

843420/1

913622/1

Statutes Amended:

13-301, 14-1328 Article - Commercial Law

[MD - HB112 Alcohol, Tobacco, and Cannabis Commission – Enforcement Activities – Memorandum of Understanding](#)

Last Action: Hearing 1/29 at 1:00 p.m. (January 16, 2025 in the House)

Primary Sponsor: Chair, Economic Matters Committee

Committee: Economic Matters (House)

Summary:

Repealing a requirement that the Alcohol, Tobacco, and Cannabis Commission and the Comptroller of Maryland enter into a memorandum of understanding for cooperative activities in inspections and other enforcement activities.

Cross-filed Bill: SB220

Statutes Amended:

1-321 Article - Alcoholic Beverages and Cannabis

MD - HB128 [Responding to Emergency Needs From Extreme Weather \(RENEW\) Act of 2025](#)

Last Action: Favorable with Amendments Report by Economic Matters (March 17, 2025 in the House)

Primary Sponsor: Delegate David Fraser-Hidalgo (D)

Committees:

Economic Matters (House)

Environment and Transportation (House)

Summary:

Establishing the Climate Change Adaptation and Mitigation Payment Program in the Department of the Environment to secure payments from certain businesses that extract fossil fuels or refine petroleum products in order to provide a source of revenue for State efforts to adapt to and mitigate the effects of climate change and to address the health impacts of climate change on vulnerable populations; establishing the Climate Change Adaptation and Mitigation Fund to support efforts to mitigate the effects of climate change; etc.

Cross-filed Bill: SB149

Statutes Amended:

14-110.4, 14-110.5 Article - Public Safety

2-1504, 2-1701 through 2-1708 Article - Environment

5-222, 8-2B-03 Article - Natural Resources

7-1202, 7-1203 Article - Transportation

9-2012, 9-2015, 9-20B-05 Article - State Government

MD - HB133 [State Department of Assessments and Taxation - Notification of Constant Yield Tax Rate - Alteration](#)

Last Action: Referred Budget and Taxation (February 28, 2025 in the Senate)

Primary Sponsor: Chair, Ways and Means Committee

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Altering the requirement that the State Department of Assessments and Taxation notify each taxing authority of the constant yield tax rate for each taxable year by requiring that the notice be sent by the Department to a taxing authority only on the request of the taxing authority.

Cross-filed Bill: SB183

Amendments:

713120/1

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Statutes Amended:

2-205 Article - Tax - Property

[MD - HB149 Income Tax - Subtraction Modification - Child Support Payments](#)

Last Action: Withdrawn by Sponsor (March 12, 2025 in the House)

Primary Sponsor: Delegate Caylin Young (D)

Committee: Ways and Means (House)

Summary:

Allowing a subtraction modification under the Maryland income tax for child support payments made by an individual during the taxable year that are paid to another person on behalf of the individual's child and required by a court order issued by any state; and applying the Act to all taxable years beginning after December 31, 2024.

Statutes Amended:

10-208 Article - Tax - General

[MD - HB151 County Income Tax - Rate and Income Brackets - Alterations](#)

Last Action: Hearing 1/30 at 1:00 p.m. (January 13, 2025 in the House)

Primary Sponsor: Delegate Julie Palakovich Carr (D)

Committee: Ways and Means (House)

Summary:

Altering, subject to certain limitations, the maximum tax rate that a county may impose on an individual's Maryland taxable income; limiting the number of brackets that a county that imposes the county income tax on a bracket basis may set; and requiring a county that imposes the county income tax on a bracket basis to use certain income bracket thresholds; and applying the Act to taxable years beginning after December 31, 2026.

Cross-filed Bill: SB70

Statutes Amended:

10-106 Article - Tax - General

[MD - HB167 Vehicle Excise Tax - Rate Increase](#)

Last Action: Hearing 1/28 at 1:00 p.m. (January 8, 2025 in the House)

Primary Sponsor: Delegate Kris Fair (D)

Committee: Ways and Means (House)

Summary:

Increasing the vehicle excise tax rate from 6% to 6.75%.

Statutes Amended:

13-809 Article - Transportation

[MD - HB168 Manufacturing Business Personal Property Tax - Exemption](#)

Last Action: Hearing 2/18 at 1:00 p.m. (February 4, 2025 in the House)

Primary Sponsor: Delegate Lily Qi (D)

Committee: Ways and Means (House)

Summary:

Exempting all personal property in the possession of a person engaged in a manufacturing business that is a small- or medium-sized enterprise from the personal property tax.

Cross-filed Bill: SB488

Statutes Amended:

1-101, 6-104, 7-109, 7-222, 7-225, 7-225.1, 7-508 Article - Tax - Property

[MD - HB183 Income Tax - Resident](#)

Last Action: Hearing 1/30 at 1:00 p.m. (January 13, 2025 in the House)

Primary Sponsor: Delegate Lorig Charkoudian (D)

Committee: Ways and Means (House)

Summary:

Altering the definition of "resident" under the Maryland income tax law to provide that an individual who maintains a place of abode in the State for more than 3 months, rather than 6 months, of the taxable year is a resident for income tax purposes whether or not the individual is domiciled in the State; and applying the Act to taxable years beginning after December 31, 2024.

Cross-filed Bill: SB59

Statutes Amended:

10-101 Article - Tax - General

[MD - HB204 Cannabis - Wholesaler License - Establishment](#)

Last Action: Hearing 2/18 at 1:00 p.m. (January 16, 2025 in the House)

Primary Sponsor: Chair, Economic Matters Committee

Committee: Economic Matters (House)

Summary:

Establishing a cannabis wholesaler license; and altering the maximum fee certain applicants for cannabis licenses must pay for initial licensing or renewal of licenses.

Cross-filed Bill: SB221

Statutes Amended:

36-101, 36-401, 36-403, 36-404, 36-412 Article - Alcoholic Beverages and Cannabis

[MD - HB227 Corporations and Associations - Electric Cooperatives - Nonescheat Capital Credits](#)

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Last Action: Referred Judicial Proceedings (February 14, 2025 in the Senate)

Primary Sponsor: Delegate Christopher T. Adams (R)

Committees:

Judicial Proceedings (Senate)

Economic Matters (House)

Summary:

Providing that certain unclaimed money held by an electric cooperative and due to a past member is not considered abandoned property; and authorizing an electric cooperative to use this money only to assist members of the cooperative or make donations to nonprofit, charitable organizations.

Cross-filed Bill: SB561

Statutes Amended:

17-304 Article - Commercial Law

5-601, 5-605, 5-650.1 Article - Corporations and Associations

[MD - HB231 Constitutional Amendment - Fee or Tax Rate Increases - Yea and Nay Vote of General Assembly Required \(Taxpayer Disclosure and Protection Act\)](#)

Last Action: Hearing 1/23 at 1:00 p.m. (January 9, 2025 in the House)

Primary Sponsor: Delegate Nino Mangione (R)

Committee: Ways and Means (House)

Summary:

Prohibiting a certain increase of a State fee or the rate of a State tax from taking effect unless the General Assembly, by a yea and nay vote, explicitly approves the increased fee or tax rate; and requiring that the amendment to the Maryland Constitution be submitted to the qualified voters of the State at the next general election to be held in November 2026 for adoption or rejection.

Statutes Amended:

62 Article - III - Legislative Department

[MD - HB245 Inheritance Tax - Beneficiaries of Limited Means - Installment Payments](#)

Last Action: Hearing 1/23 at 1:00 p.m. (January 9, 2025 in the House)

Primary Sponsor: Delegate Jon S. Cardin (D)

Committee: Ways and Means (House)

Summary:

Requiring a register of wills to allow an installment payment plan for the inheritance tax to be paid by a certain beneficiary of limited means under certain circumstances and subject to certain limitations; and applying the Act to all decedents dying on or after July 1, 2025.

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Statutes Amended:

7-218.1 Article - Tax - General

[MD - HB264 Business Occupational and Professional Licenses - Suspension and Revocation for Workplace Fraud](#)

Last Action: Withdrawn by Sponsor (February 10, 2025 in the House)

Primary Sponsor: Chair, Economic Matters Committee

Committee: Economic Matters (House)

Summary:

Requiring, under certain circumstances, the Commissioner of Labor and Industry to notify a licensing authority when a licensee is found in violation of certain workplace fraud provisions; requiring licensing authorities to suspend or revoke the licenses of licensees who are reported by the Commissioner; and establishing certain appeal and license reinstatement procedures.

Cross-filed Bill: SB218

Statutes Amended:

3-912 Article - Labor and Employment

[MD - HB270 Data Center Impact Analysis and Report](#)

Last Action: Referred Education, Energy, and the Environment (February 17, 2025 in the Senate)

Primary Sponsor: Delegate Brian M. Crosby (D)

Committees:

Economic Matters (House)

Education, Energy, and the Environment (Senate)

Summary:

Requiring the Department of the Environment, the Maryland Energy Administration, and the University of Maryland School of Business, in coordination with the Department of Legislative Services, to conduct an analysis of the likely environmental, energy, and economic impacts of data center development in the State; and requiring the Department of Legislative Services to coordinate preparation of the final report to be submitted to the Governor and the General Assembly by September 1, 2026.

Cross-filed Bill: SB116

Amendments:

263728/1

733420/1

[MD - HB278 Income Tax - Subtraction Modification - Enhanced Agricultural Management Equipment](#)

Last Action: Hearing 1/23 at 1:00 p.m. (January 9, 2025 in the House)

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Primary Sponsor: Delegate Christopher Eric Bouchat (R)

Committee: Ways and Means (House)

Summary:

Altering a subtraction modification under the Maryland income tax for enhanced agricultural management equipment to include equipment that the Secretary of Agriculture determines by regulation to qualify as enhanced agricultural management equipment; and applying the Act to taxable years beginning after December 31, 2024.

Statutes Amended:

10-208 Article - Tax - General

MD - HB296 Personal Property Tax - Exemptions for Low Assessments - Alteration

Last Action: Referred Budget and Taxation (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Lorig Charkoudian (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Altering exemptions from the personal property tax for business personal property that has a total original cost below \$20,000 by repealing provisions of law that prohibit the State Department of Assessments and Taxation from collecting information or requiring the submission of a personal property tax return from certain businesses that qualify for the exemptions; and applying the Act to all taxable years beginning after June 30, 2025.

Amendments:

553826/1

Statutes Amended:

7-227, 7-245 Article - Tax - Property

MD - HB303 Real Property - Regulation of Common Ownership Community Managers

Last Action: Text - Third - Real Property - Regulation of Common Ownership Community Managers (March 15, 2025 in the House)

Primary Sponsor: Delegate Marvin E. Holmes, Jr. (D)

Committee: Environment and Transportation (House)

Summary:

Creating the State Board of Common Ownership Community Managers in the Maryland Department of Labor to oversee the licensing of community managers who provide management services for common ownership communities; providing that certain provisions of the Act do not prohibit certain persons from providing certain services under certain circumstances; requiring an individual to be

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issued a license by the Board before providing management services for a common ownership community under certain circumstances; etc.

Amendments:

663727/1

Statutes Amended:

11-130.1, 11B-115.2 Article - Real Property

2-106.17, 2-106.18, 2-108 Article - Business Regulation

22-101 through 22-802 Article - Business Occupations and Professions

5-6B-12.1 Article - Corporations and Associations

6-226 Article - State Finance and Procurement

8-403 Article - State Government

[MD - HB327 Income Tax - Credit for Long-Term Care Premiums \(Long-Term Care Relief Act of 2025\)](#)

Last Action: Hearing 1/30 at 1:00 p.m. (January 13, 2025 in the House)

Primary Sponsor: Delegate Vaughn Stewart (D)

Committee: Ways and Means (House)

Summary:

Limiting eligibility for a credit against the State income tax for certain long-term care insurance premiums paid by a taxpayer for long-term care insurance purchased before January 1, 2005, to taxpayers who are at least 85 years old with a Maryland adjusted gross income of less than \$100,000 for an individual or \$200,000 for a joint filer; altering the maximum amount of the credit; and applying the Act to all taxable years beginning after December 31, 2024.

Cross-filed Bill: SB155

Statutes Amended:

10-718 Article - Tax - General

[MD - HB330 Property Tax - Improvements to Property Adjacent to Rail Stations - Subclass, Special Rate, and Penalty](#)

Last Action: Hearing 2/04 at 1:00 p.m. (Ways and Means) (January 18, 2025 in the House)

Primary Sponsor: Delegate Vaughn Stewart (D)

Committees:

Ways and Means (House)

Environment and Transportation (House)

Summary:

Authorizing the Mayor and City Council of Baltimore City or the governing body of a county to establish, by law, a subclass of real property consisting of improvements to real property located within 1 mile of a rail station and to set a special property tax rate for the property; authorizing the

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Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation to set, by law, a tax penalty against the total tax liability on the property for which a special tax rate has been set; etc.

Cross-filed Bill: SB472

Statutes Amended:

14-702, 6-202.2, 6-302 Article - Tax - Property

MD - HB340 Climate Change - Attorney General Actions, Climate Change Restitution Fund, and Climate Change Restitution Fund Advisory Council

Last Action: Hearing 2/11 at 1:00 p.m. (January 21, 2025 in the House)

Primary Sponsor: Delegate Sheila Ruth (D)

Committee: Health and Government Operations (House)

Summary:

Authorizing the Attorney General to investigate, commence, and prosecute or defend any suit or action that holds certain entities accountable for tortious or otherwise unlawful conduct that has contributed to climate change; establishing the Climate Change Restitution Fund as a special, nonlapsing fund; establishing the Climate Change Restitution Fund Advisory Council to provide information to the Governor, the Attorney General, and the General Assembly on climate change and the distribution of the Fund; etc.

Statutes Amended:

1-307 Article - Environment

14-1401 through 14-1403 Article - Public Safety

6-226 Article - State Finance and Procurement

MD - HB341 Property Tax Credit - Retail Service Station Conversions

Last Action: Text - First - Property Tax Credit - Retail Service Station Conversions (January 18, 2025 in the House)

Primary Sponsor: Delegate Sheila Ruth (D)

Committee: Ways and Means (House)

Summary:

Authorizing the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation to grant, by law, a credit against the county or municipal corporation property tax on real property if use of the real property has been converted from a retail service station to other certain uses; and requiring, as provided in the State budget, the State to pay to each county or municipal corporation that grants the property tax credit under the Act 50% of forgone revenue.

Cross-filed Bill: SB344

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Statutes Amended:

9-275 Article - Tax - Property

MD - HB342 State Transfer Tax - Rates and Distribution of Revenue

Last Action: Hearing 2/04 at 1:00 p.m. (January 18, 2025 in the House)

Primary Sponsor: Delegate Sheila Ruth (D)

Committee: Ways and Means (House)

Summary:

Altering the State transfer tax rate and the distribution of State transfer tax revenue; and applying the Act to instruments of writing recorded on or after July 1, 2025.

Statutes Amended:

13-203, 13-209 Article - Tax - Property

MD - HB350 Budget Bill (Fiscal Year 2026)

Last Action: Text - First - Budget Bill (Fiscal Year 2026) (January 15, 2025 in the House)

Primary Sponsor: Speaker

Committee: Appropriations (House)

Summary:

Making the proposed appropriations contained in the State Budget for the fiscal year ending June 30, 2026, in accordance with Article III, Section 52 of the Maryland Constitution; etc.

Cross-filed Bill: SB319

MD - HB352 Budget Reconciliation and Financing Act of 2025

Last Action: Hearing 2/27 at 1:00 p.m. (Appropriations) and Hearing 2/27 at 1:00 p.m. (Ways and Means) (February 13, 2025 in the House)

Primary Sponsor: Speaker

Committees:

Appropriations (House)

Ways and Means (House)

Summary:

Establishing or altering certain administrative penalties; altering or repealing certain required appropriations; authorizing the use of certain funds for certain purposes; establishing certain funds; authorizing, requiring, or altering the distribution of certain revenue; altering the rates and rate brackets under the State income tax on certain income of individuals; requiring certain groups of corporations to file a combined income tax return reflecting the aggregate income tax liability of all members of the group; etc.

Cross-filed Bill: SB321

(2025.03.17)

Statutes Amended:

10-105, 10-217, 10-218, 10-219, 10-220, 10-402.1, 10-702, 10-740, 10-741, 10-751, 10-811, 11-104, 2-1302.2, 2-202, 2-606, 2-701, 2-702, 7-201 through 7-234, 7-309 Article - Tax - General
10-1303 Article - Human Services
10-407, 11-204.4, 11-204.7, 2-701, 2-710, 2-712, 5-503, 5-506, 8-706, 8-801.1, 9-204 Article - Agriculture
10-501, 10-526, 13-601, 13-611 Article - Economic Development
11-1302, 11-1501, 11-1506, 11-606, 8-421, 8-605.1, 8-609, 8-612, 8-613 Article - Labor and Employment
11-208 Article - Corporations and Associations
11-934 Article - Criminal Procedure
12-120, 13-809, 13-901, 13-912, 13-916, 13-917, 13-937, 13-955, 17-106, 18.8-101 through 18.8-106, 2-103.1, 23-205, 3-202, 3-601, 7-406 Article - Transportation
13-1114 Article - Financial Institutions
13-1116, 15-157, 19-112, 7-101, 7-205, 7-409, 7-717 Article - Health - General
1-323, 36-206 Article - Alcoholic Beverages and Cannabis
14-405, 16-512, 18-3701, 18-3704, 18-3802, 18-3806, 24-204, 7-1501, 7-1508, 7-414.1, 7-447.1, 7-810, 8-415 Article - Education
14-4101, 14-4104 Article - Commercial Law
15-807, 15-808, 15-815, 15-816, 15-819, 4-104, 5-203.1, 6-843, 7-503, 7-506 Article - Environment
16-503 Article - Local Government
2011, 2013, 2014, 2015, 2017, 2018, 2019, 2020, 2023, 2024 Article - Chapter of the Acts
2-106, 9-103 Article - Tax - Property
21-205, 21-206, 9-1A-27, 9-1E-12, 9-20B-05, 9-3209 Article - State Government
21-304, 21-308 Article - State Personnel and Pensions
3-103, 5-2001, 8-2A-02, 8-709 Article - Natural Resources
3.5-309, 6-104, 7-114.2, 7-311, 7-325 Article - State Finance and Procurement
4-1011 Article - Public Safety
4-511 Article - Housing and Community Development
8-1006 Article - Real Property

[MD - HB355 Income Tax - Subtraction Modification - Retirement Income](#)

Last Action: Text - First - Income Tax - Subtraction Modification - Retirement Income (January 16, 2025 in the House)

Primary Sponsor: Delegate Robin L. Grammer, Jr. (R)

Committee: Ways and Means (House)

(2025.03.17)

Summary:

Including income from certain retirement plans within a certain subtraction modification allowed under the Maryland income tax for certain individuals who are at least 65 years old or who are disabled or whose spouse is disabled; altering the maximum amount of the subtraction modification for certain taxable years; repealing a limitation on the maximum amount of the subtraction modification; applying the Act to all taxable years beginning after December 31, 2024; etc.

Statutes Amended:

10-209 Article - Tax - General

[MD - HB376 Maryland Cybersecurity Council - Membership - Alterations](#)

Last Action: Referred Education, Energy, and the Environment (February 28, 2025 in the Senate)

Primary Sponsor: Chair, Health and Government Operations Committee

Committees:

Health and Government Operations (House)

Education, Energy, and the Environment (Senate)

Summary:

Altering the membership, selection of the membership, and chair of the Maryland Cybersecurity Council; and beginning on October 1, 2025, and every 2 years thereafter, the Council shall elect a chair from among the members of the Council.

Cross-filed Bill: SB294

Amendments:

533323/1

Statutes Amended:

9-2901 Article - State Government

[MD - HB377 Prince George's County - Income Tax - Credit for Employers Providing Parental Engagement Leave PG 409-25](#)

Last Action: Withdrawn by Sponsor (February 10, 2025 in the House)

Primary Sponsor: Prince George's County Delegation

Committee: Ways and Means (House)

Summary:

Allowing employers who provide certain parental engagement leave to certain qualified employees during the taxable year a credit against the State income tax; requiring the State Department of Education, in consultation with the Comptroller, to develop and make available a certain certification form; establishing that the credit equals the qualified employee's hourly wage rate times the number of parental leave hours used by the employee during the taxable year, up to \$800; and making the credit refundable under certain circumstances; etc.

(2025.03.17)

Statutes Amended:

10-758 Article - Tax - General

MD - HB385 Consumer Protection - Automatic Tip Prompt Screen - Requirements

Last Action: Hearing 3/19 at 1:00 p.m. (March 13, 2025 in the Senate)

Primary Sponsor: Delegate Mary A. Lehman (D)

Committees:

Finance (Senate)

Economic Matters (House)

Scheduled Hearing:

Finance (Senate)

Date: March 19, 2025

Time: 1:00pm (EDT)

Location: East Miller Senate Building, Room 3, Annapolis, MD

Summary:

Requiring, beginning July 1, 2026, each business that uses a point-of-sale system that automatically prompts a customer to leave a tip to disclose that the tip is for employees and display a tip amount that is set at zero or a "no-tip" option, subject to certain conditions; requiring the Maryland Department of Labor and the Division of Consumer Protection in the Office of the Attorney General to make information about the requirements of the Act available on the agencies' public websites; etc.

Amendments:

623923/1

Statutes Amended:

13-301, 14-1328 Article - Commercial Law

MD - HB386 Pesticides - PFAS Chemicals - Prohibitions

Last Action: Third Reading Passed (140-0) (March 14, 2025 in the House)

Primary Sponsor: Delegate Sheila Ruth (D)

Committee: Health and Government Operations (House)

Summary:

Requiring, by January 1, 2026, the Department of Agriculture to develop and maintain a list of certain registered pesticides that list PFAS chemicals as an active ingredient on the labeling accompanying the pesticide; prohibiting, beginning June 1, 2026, a person from using, for certain purposes, PFAS pesticides listed by the Department; prohibiting, beginning June 1, 2028, a person from using PFAS pesticides in the State; etc.

Cross-filed Bill: SB345

(2025.03.17)

Amendments:

203328/1

693529/1

Statutes Amended:

5-101, 5-201, 5-210.6 Article - Agriculture

MD - HB387 Comprehensive Community Safety Funding Act

Last Action: Hearing 2/13 at 1:00 p.m. (January 31, 2025 in the House)

Primary Sponsor: Delegate Bernice Mireku-North (D)

Committee: Ways and Means (House)

Summary:

Imposing an excise tax on certain gross receipts of certain firearms dealers derived from the sales of firearms in the State and sales of firearms to residents of the State; etc.

Statutes Amended:

1-101, 13-1001, 13-1002, 13-201, 13-508, 13-509, 13-825, 2-102, 2-4B-01, 2-4B-02, 7.7-101 through 7.7-301 Article - Tax - General

19-130 Article - Health - General

4-902, 5-101 Article - Public Safety

7-447.1 Article - Education

MD - HB389 Property Tax - Day Care Centers, Child Care Homes, and Child Care Centers

Last Action: Referred Budget and Taxation (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Julie Palakovich Carr (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Exempting personal property used in connection with certain large family child care homes from valuation and taxation; authorizing the Mayor and City Council of Baltimore City or the governing body of a county or a municipal corporation to grant, by law, a property tax credit against the real property tax owed on the portion of real property used for certain large family child care homes; increasing the maximum amount of a property tax credit that may be granted for certain child care homes and centers and day care centers; etc.

Cross-filed Bill: SB516

Statutes Amended:

7-227, 9-213, 9-214 Article - Tax - Property

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[MD - HB390 Affordable Housing Payment In Lieu of Taxes Expansion Act](#)

Last Action: Referred Budget and Taxation (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Marc Korman (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Environment and Transportation (House)

Summary:

Authorizing an owner of real property used for rental housing and the governing body of a county to enter into a payment in lieu of taxes agreement for maintaining at least 25% of the rental housing units located at the real property as affordable dwelling units for at least 15 years; and authorizing the governing body of the county to require the owner of real property to maintain a higher percentage of rental housing units as affordable dwelling units than the minimum percentage specified in the Act.

Cross-filed Bill: SB327

Amendments:

103924/1

Statutes Amended:

7-501 Article - Land Use

7-522 Article - Tax - Property

[MD - HB393 Commercial Law - Attachment of Wages - Exemptions \(Exempt Income Protection Act\)](#)

Last Action: Hearing 1/28 at 1:00 p.m. (January 16, 2025 in the House)

Primary Sponsor: Delegate Pam Queen (D)

Committee: Economic Matters (House)

Summary:

Altering the amount of wages of a judgment debtor that are exempt from attachment to 150% of the federal poverty level; and requiring an employer served with an attachment to notify the judgment debtor in writing of the amount of wages exempt from attachment, the method used to calculate the amount of attachable wages, and the procedure by which the judgment debtor may contest the attachment.

Cross-filed Bill: SB31

Statutes Amended:

15-601.1, 15-603 Article - Commercial Law

[MD - HB394 Civil Actions - Distribution of Obscene Material to Minors and Age Verification](#)

[Information](#)

(2025.03.17)

Last Action: Hearing 2/05 at 2:00 p.m. (February 3, 2025 in the House)

Primary Sponsor: Delegate Robin L. Grammer, Jr. (R)

Committee: Judiciary (House)

Summary:

Establishing that a commercial entity that distributes obscene material to minors on the Internet from certain websites is liable for certain damages; and prohibiting a commercial entity or third party that performs a certain age verification of an individual from retaining any identifying information of an individual under certain circumstances.

Statutes Amended:

3-2601, 3-2602 Article - Courts and Judicial Proceedings

[MD - HB400 State Finance - Prohibited Appropriations - Magnetic Levitation Transportation System](#)

Last Action: Hearing 2/14 at 1:30 p.m. (Environment and Transportation) (January 29, 2025 in the House)

Primary Sponsor: Delegate Nicole A. Williams (D)

Committees:

Appropriations (House)

Environment and Transportation (House)

Summary:

Prohibiting the State and certain units and instrumentalities of the State from using any appropriation for a magnetic levitation transportation system in the State; and providing that the prohibition does not apply to certain expenditures for salaries.

Cross-filed Bill: SB55

Statutes Amended:

7-240 Article - State Finance and Procurement

[MD - HB414 Health and Taxation - Digital Social Media Services and the Mental Health Care Fund for Children and Youth](#)

Last Action: Text - First - Health and Taxation - Digital Social Media Services and the Mental Health Care Fund for Children and Youth (January 16, 2025 in the House)

Primary Sponsor: Delegate Ashanti Martinez (D)

Committee: Ways and Means (House)

Summary:

Establishing the Mental Health Care Fund for Children and Youth to support improved access to mental health care services to children and youth in the State; imposing a tax on certain annual revenues derived from certain digital social media services in the State; providing for the calculation

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and collection of the tax; requiring the Comptroller to distribute revenue from the tax in a certain manner; etc.

Statutes Amended:

10-209 Article - Health - General

1-101, 13-1001, 13-1002, 13-1101, 13-201, 13-402, 13-602, 13-702, 2-102, 2-4B-01, 2-4B-02,

7.7-101 through 7.7-301 Article - Tax - General

6-226 Article - State Finance and Procurement

[MD - HB416 Prince George's County - Special Rate for Vacant and Abandoned Property - Application of County Tax Limitation PG 412-25](#)

Last Action: Withdrawn by Sponsor (March 4, 2025 in the House)

Primary Sponsor: Prince George's County Delegation

Committee: Ways and Means (House)

Summary:

Specifying that a certain county tax limitation does not apply to a property tax rate set by the governing body of Prince George's County on certain vacant and abandoned property; and applying the Act to all taxable years beginning after June 30, 2025.

Statutes Amended:

21-701 Article - Local Government

6-302 Article - Tax - Property

[MD - HB418 Health Maintenance Organizations - Payments to Nonparticipating Providers - Reimbursement Rate](#)

Last Action: Withdrawn by Sponsor (March 13, 2025 in the House)

Primary Sponsor: Delegate Nicholas R. Kipke (R)

Committee: Health and Government Operations (House)

Summary:

Altering the reimbursement rate at which health maintenance organizations are required to pay certain nonparticipating health care providers for services.

Cross-filed Bill: SB437

Statutes Amended:

19-710.1 Article - Health - General

[MD - HB427 State Board of Public Accountancy - Emeritus Status](#)

Last Action: Referred Education, Energy, and the Environment (March 7, 2025 in the Senate)

Primary Sponsor: Delegate Pam Queen (D)

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Committees:

Economic Matters (House)

Education, Energy, and the Environment (Senate)

Summary:

Authorizing the State Board of Public Accountancy to place a licensee on emeritus status under certain circumstances; and requiring the Board to reinstate the license of an individual who is on emeritus status under certain circumstances.

Cross-filed Bill: SB148

Statutes Amended:

2-311, 2-313.1, 2-314, 2-601, 2-603 Article - Business Occupations and Professions

[MD - HB439 Vehicle Laws – Fully Autonomous Vehicles – Human Safety Operators and Reporting Requirements](#)

Last Action: Hearing 2/06 at 1:00 p.m. (January 20, 2025 in the House)

Primary Sponsor: Delegate Vaughn Stewart (D)

Committee: Environment and Transportation (House)

Summary:

Requiring a human safety operator to be present in certain fully autonomous vehicles operating on highways in the State; requiring a manufacturer of a fully autonomous vehicle to submit to the Motor Vehicle Administration an incident report on any vehicle collision, certain citations for traffic violations, any disengagement event, or any assault or harassment of a passenger or human safety operator that occurs in the State and involves a fully autonomous vehicle under certain circumstances; etc.

Cross-filed Bill: SB405

Statutes Amended:

18.3-101 through 18.3-106 Article - Transportation

[MD - HB454 Digital Asset and Blockchain Technology Task Force - Establishment](#)

Last Action: Hearing 1/28 at 1:00 p.m. (January 16, 2025 in the House)

Primary Sponsor: Delegate Adrian Boafu (D)

Committee: Economic Matters (House)

Summary:

Establishing the Digital Asset and Blockchain Technology Task Force to study and make recommendations regarding the use and regulation of blockchain technology and cryptocurrency in the State; and requiring the Task Force to report its findings and recommendations on or before October 1, 2026.

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[MD - HB456 Civil Actions - Child Nonsexual Abuse and Neglect - Damages and Statute of Limitations](#)

Last Action: Hearing 2/13 at 1:00 p.m. (January 27, 2025 in the House)

Primary Sponsor: Delegate Ryan Spiegel (D)

Committee: Judiciary (House)

Summary:

Establishing a certain statute of limitations in certain civil actions relating to child nonsexual abuse and neglect; establishing a limitation of \$1,500,000 on noneconomic damages that may be awarded under the Act; providing that a certain party may appeal an interlocutory order under certain circumstances; applying the Act prospectively and retroactively to certain actions barred by a certain statute of limitations; etc.

Statutes Amended:

12-104 Article - State Government

12-303, 5-117.1, 5-303, 5-518 Article - Courts and Judicial Proceedings

4-105 Article - Education

[MD - HB471 Agricultural Land and Programs - Scrutinized Entities](#)

Last Action: Hearing 2/12 at 1:00 p.m. (January 22, 2025 in the House)

Primary Sponsor: Delegate Brian Chisholm (R)

Committee: Environment and Transportation (House)

Summary:

Prohibiting a nonresident alien who is a citizen of a country subject to an embargo under the International Traffic in Arms Regulations, a commercial enterprise or business incorporated in a country subject to an embargo under the International Traffic in Arms Regulations, and an individual employed by or associated with the government of a country subject to an embargo under the International Traffic in Arms Regulations from purchasing agricultural land or participating in certain agricultural programs.

Statutes Amended:

1-202 Article - Agriculture

[MD - HB482 Occupational Licensing and Certification - Criminal History - Predetermination Review Process](#)

Last Action: Hearing 3/19 at 1:00 p.m. (Finance) (March 13, 2025 in the Senate)

Primary Sponsor: Delegate Andrea Fletcher Harrison (D)

Committees:

Finance (Senate)

Economic Matters (House)

Education, Energy, and the Environment (Senate)

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Scheduled Hearing:

Finance (Senate)

Date: March 19, 2025

Time: 1:00pm (EDT)

Location: East Miller Senate Building, Room 3, Annapolis, MD

Summary:

Establishing a predetermination review process for occupational licenses and certificates in certain departments of State government; authorizing a department to charge a criminal history review fee of not more than \$100; and authorizing the fee to be waived if the individual's income is at or below 300% of the federal poverty level.

Amendments:

793522/1

Statutes Amended:

1-209 Article - Criminal Procedure

[MD - HB496 Income Tax - Credits for Nursing Program Preceptors in Areas With Health Care Workforce Shortages - Alterations](#)

Last Action: Hearing 2/06 at 1:00 p.m. (Ways and Means) (January 21, 2025 in the House)

Primary Sponsor: Delegate Robbyn Lewis (D)

Committees:

Health and Government Operations (House)

Ways and Means (House)

Summary:

Reducing from 100 to 90 the number of training hours that certain health care practitioners are required to perform in a nursing program preceptor rotation in order to qualify for certain credits against the State income tax for certain health care practitioners serving as preceptors in areas with health care workforce shortages; and requiring the Department of Health by January 31 each year, to report to the Comptroller on the tax credit certificates issued and to the General Assembly on the utilization of the credit.

Statutes Amended:

10-739, 10-739.1 Article - Tax - General

2022 Article - Chapter of the Acts

8-206 Article - Health Occupations

[MD - HB498 Economic Development - Delivering Economic Competitiveness and Advancing Development Efforts \(DECADE\) Act](#)

Last Action: Hearing 3/04 at 1:00 p.m. (Ways and Means) (February 7, 2025 in the House)

(2025.03.17)

Primary Sponsor: Speaker

Committees:

Appropriations (House)

Ways and Means (House)

Summary:

Requiring the Department of Commerce to evaluate the potential employment and economic growth of the State's industry sectors and establish a certain list of industry sectors and activities to be considered for additional support; repealing the Maryland Economic Development Commission and Commerce Subcabinet; altering the designation, administration, and purposes of and eligibility for certain economic development programs; altering eligibility for and the calculation of certain economic development incentives; etc.

Cross-filed Bill: SB427

Statutes Amended:

10-101, 10-115, 10-133, 10-137, 10-138, 10-139 through 10-146, 10-149, 10-150 through 10-155, 10-401, 10-408, 10-415, 10-470, 10-501, 10-528, 12-201, 12-207, 16-102, 2.5-106, 2.5-201 through 2.5-207, 2-113, 2-116, 3-201, 3-202, 3-203, 3-401, 3-402, 3-403, 3-408 through 3-410, 3-411, 5-1001, 5-1002, 5-1003 through 5-1005, 5-1006, 5-1007, 5-102, 5-1204, 5-1401, 5-1501, 5-201, 5-203, 5-205, 5-2301, 5-2401, 5-2402, 5-301, 5-305 through 5-307, 5-310, 5-311 through 5-316, 5-319 through 5-321, 5-322, 5-323, 5-324, 5-325, 5-329, 5-338, 5-401, 5-464, 5-501, 5-502, 5-505, 5-506 through 5-508, 5-506 through 5-514, 5-517, 5-518, 5-519 through 5-523, 5-524 through 5-528, 5-529, 5-530, 5-533, 5-534, 5-535 through 5-538, 5-539 through 5-543, 5-544, 5-545, 5-546, 5-549 through 5-551, 5-552, 5-553, 5-554, 5-555 through 5-558, 5-559, 5-561, 5-562, 5-563 through 5-565, 5-566 through 5-575, 6-1007, 6-309, 6-407, 6-601, 6-604, 6-614 Article - Economic Development
10-702, 10-721, 10-725, 10-730, 10-732, 10-733, 10-733.1 Article - Tax - General
1-203 Article - Corporations and Associations
2000, 2005, 2010, 2013, 2018, 2019, 2021, 2023 Article - Chapter of the Acts
4-509, 6.5-107, 6-404 Article - Housing and Community Development
7-314 Article - State Finance and Procurement
9-103.1, 9-229 Article - Tax - Property
9-1A-26, 9-1A-27, 9-3101 through 9-3104 Article - State Government
9.5-113.1 Article - Education

MD - HB501 Registered Apprenticeship Investments for a Stronger Economy (RAISE) Act

Last Action: Hearing 2/27 at 1:00 p.m. (February 4, 2025 in the House)

Primary Sponsor: Speaker

Committee: Economic Matters (House)

(2025.03.17)

Summary:

Authorizing the State Board of Plumbing to waive the license examination requirement for a journey plumber license; authorizing the Secretary of Labor to waive the examination for certain licenses; altering the duties of the Maryland Apprenticeship and Training Council; repealing the Youth Apprenticeship Advisory Committee; establishing the Maryland Office of Registered Apprenticeship Development to market and advance the registered apprenticeship system throughout the State; etc.

Cross-filed Bill: SB431

Statutes Amended:

11-405, 11-409, 11-410, 11-607 Article - Labor and Employment

12-305.3 Article - Business Occupations and Professions

2-104.1 Article - Business Regulation

6-226 Article - State Finance and Procurement

[MD - HB546 Digital Advertising Gross Revenues Tax - Assessments - Appeals and Corrections](#)

Last Action: Referred Budget and Taxation (March 14, 2025 in the Senate)

Primary Sponsor: Delegate Jessica Feldmark (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Establishing a certain appeal process for persons who are subject to the digital advertising gross revenues tax and receive a notice of assessment from the Comptroller; authorizing the Comptroller or the Comptroller's designee to issue an order to correct an erroneous assessment of the digital advertising gross revenues tax, subject to certain conditions; and applying the Act to assessments of the digital advertising gross revenues tax made after December 31, 2025.

Cross-filed Bill: SB605

Statutes Amended:

13-402, 13-508, 13-509 Article - Tax - General

[MD - HB554 Unemployment Insurance Modernization Act of 2025](#)

Last Action: Hearing 2/26 at 1:00 p.m. (February 6, 2025 in the House)

Primary Sponsor: Delegate Lorig Charkoudian (D)

Committee: Economic Matters (House)

Summary:

Repealing and establishing the methodology used to calculate the weekly benefit amount; altering the taxable wage base used to determine employer contributions to the Unemployment Insurance

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Trust Fund, the dependent allowance, and the amount of earned wages subtracted from a weekly benefit amount; requiring the Maryland Department of Labor to determine and make available online the State annual average wage applicable to the rate of contribution; etc.

Cross-filed Bill: SB752

Statutes Amended:

8-607, 8-803, 8-804 Article - Labor and Employment

[MD - HB577 Business Regulation - Enforcement for Miscellaneous State Business Licenses - Study](#)

Last Action: Text - Third - Business Regulation - Enforcement for Miscellaneous State Business Licenses - Study (March 15, 2025 in the House)

Primary Sponsor: Speaker

Committee: Economic Matters (House)

Summary:

Authorizing the Comptroller to issue citations to enforce certain provisions of law concerning business licenses; requiring each application for a certain business license to designate an individual to serve as the license representative for the purpose of being subject to certain penalties; and establishing that the penalties for violating certain provisions of law apply to certain persons.

Cross-filed Bill: SB664

Amendments:

253226/1

Statutes Amended:

17-202, 17-2106, 17-302 Article - Business Regulation

[MD - HB582 Labor and Employment - Exemptions From Overtime Pay - Administrative, Executive, or Professional Capacity](#)

Last Action: Motion Special Order until 03/13 (Delegate Crosby) Adopted (February 25, 2025 in the House)

Primary Sponsor: Delegate Joe Vogel (D)

Committee: Economic Matters (House)

Summary:

Altering the exemption from overtime pay for individuals who are employed to work in an administrative, executive, or professional capacity.

Amendments:

323025/1

423929/1

(2025.03.17)

Statutes Amended:

3-403 Article - Labor and Employment

[MD - HB585 Property Tax - Low-Income Housing Tax Credit - Valuation of Property](#)

Last Action: Referred Budget and Taxation (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Julie Palakovich Carr (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Requiring the Department of Housing and Community Development to notify the State Department of Assessments and Taxation, within 30 days of closing and the execution and delivery of a certain regulatory agreement, that a commercial property that is developed under a certain provision of federal law has been awarded a low-income tax credit; and applying the Act to all taxable years beginning after June 30, 2025.

Cross-filed Bill: SB598

Amendments:

113926/1

Statutes Amended:

8-105 Article - Tax - Property

[MD - HB589 Artificial Intelligence - Causing Injury or Death - Civil and Criminal Liability](#)

Last Action: Hearing 2/11 at 1:00 p.m. (January 27, 2025 in the House)

Primary Sponsor: Delegate Robin L. Grammer, Jr. (R)

Committee: Judiciary (House)

Summary:

Establishing that a person who intentionally, knowingly, or negligently designs or creates artificial intelligence software able to cause physical injury or death is strictly liable for damages and subject to a civil penalty if the software is used to cause personal injury or death; and prohibiting a person from intentionally, knowingly, or negligently designing or creating artificial intelligence software able to cause injury or death.

Statutes Amended:

1-403 Article - Criminal Law

3-2601 Article - Courts and Judicial Proceedings

[MD - HB590 Income Tax - Subtraction Modification - Public Safety Employee Retirement Income](#)

Last Action: Hearing 2/06 at 1:00 p.m. (January 23, 2025 in the House)

(2025.03.17)

Primary Sponsor: Delegate Joe Vogel (D)

Committee: Ways and Means (House)

Summary:

Altering a certain subtraction modification under the Maryland income tax for retirement income attributable to an individual's employment as a public safety employee to include certain retirement income attributable to an individual's employment as a 9-1-1 specialist; and applying the Act to all taxable years beginning after December 31, 2024.

Cross-filed Bill: SB759

Statutes Amended:

10-207 Article - Tax - General

9-262 Article - Tax - Property

MD - HB591 Statute of Limitations - Prosecution or Enforcement of Local Consumer Protection Codes

Last Action: Referred Judicial Proceedings (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Elizabeth Embry (D)

Committees:

Judicial Proceedings (Senate)

Judiciary (House)

Summary:

Increasing from 1 year to 3 years the statute of limitations for the prosecution or suit for enforcement of local consumer protection codes for which equitable relief, a fine, or a penalty is provided.

Amendments:

923829/1

Statutes Amended:

5-106 Article - Courts and Judicial Proceedings

MD - HB601 Economic Development - Small Business Guaranty Fund - Alterations

Last Action: Third Reading Passed (135-3) (March 14, 2025 in the House)

Primary Sponsor: Delegate N. Scott Phillips (D)

Committee: Ways and Means (House)

Summary:

Providing that a guaranty under the Small Business Guaranty Fund may be supported by the full faith and credit of the State of Maryland or approved by an irrevocable letter of credit, an official treasurer's check, funds on deposit in an escrow or other depository account, or any other legal instrument promising a financial institution restitution or reimbursement for its loan losses.

Cross-filed Bill: SB1008

(2025.03.17)

Amendments:

443620/1

Statutes Amended:

5-540 Article - Economic Development

[MD - HB614 Local Earned Income Tax Credit - Calculation - County Income Tax Rate](#)

Last Action: Referred Budget and Taxation (February 28, 2025 in the Senate)

Primary Sponsor: Chair, Ways and Means Committee

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Clarifying that a county's applicable income tax rate is the tax rate used to calculate the local earned income tax credit that certain individuals may claim against the county income tax; and applying the Act to all taxable years beginning after December 31, 2024.

Amendments:

623924/1

Statutes Amended:

10-704 Article - Tax - General

[MD - HB617 Comptroller - Recording and Monitoring Telephone Calls - Clarification](#)

Last Action: Referred Budget and Taxation (February 28, 2025 in the Senate)

Primary Sponsor: Chair, Ways and Means Committee

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Clarifying which telephone calls the Comptroller of the State may record and monitor for training, quality control, and employee safety purposes; and providing that the Comptroller may monitor and record calls to the Comptroller's call centers only.

Statutes Amended:

2-114 Article - Tax - General

[MD - HB619 Sales and Use Tax - Sales Between Cannabis Businesses and Cannabis Nurseries - Exemption](#)

Last Action: Referred Budget and Taxation (February 28, 2025 in the Senate)

Primary Sponsor: Chair, Ways and Means Committee

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Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Expanding the exemption from the sales and use tax for certain cannabis sales to include sales between certain licensed cannabis businesses and registered cannabis nurseries.

Statutes Amended:

11-245 Article - Tax - General

[MD - HB632 Labor and Employment - Workplace Fraud - Application \(Maryland Workplace Fraud Act of 2025\)](#)

Last Action: Hearing 2/13 at 1:00 p.m. (January 23, 2025 in the House)

Primary Sponsor: Delegate Matthew J. Schindler (D)

Committee: Economic Matters (House)

Summary:

Applying to all private sector employers, rather than only employers in the construction and landscape services industries, provisions of law that prohibit an employer from failing to properly classify an individual who performs work for remuneration paid by the employer.

Statutes Amended:

3-1601, 3-507.2, 3-901, 3-902 Article - Labor and Employment

[MD - HB634 Income Tax - Income Tax Reconciliation Program - Established \(Maryland Fair Taxation for Justice-Involved Individuals Act\)](#)

Last Action: Third Reading Passed (103-36) (March 13, 2025 in the House)

Primary Sponsor: Delegate Greg Wims (D)

Committee: Ways and Means (House)

Summary:

Establishing the Income Tax Reconciliation Program in the State to allow certain justice-involved individuals to establish installment payment plans and receive a waiver of any interest and penalties that accrue for unpaid income tax due for a taxable year beginning after December 31, 2024, but before January 1, 2030; requiring the Comptroller to administer the Program; requiring the Comptroller, in collaboration with the Department of Public Safety and Correctional Services, to develop an awareness campaign about the Program; etc.

Cross-filed Bill: SB295

Amendments:

153823/1

773121/1

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Statutes Amended:

13-604, 13-606, 13-701, 13-714, 2-120 Article - Tax - General
6-237 Article - Criminal Procedure

MD - HB641 State Property Tax - Transportation Funding (Transportation Funding Act of 2025)

Last Action: Hearing 2/11 at 1:00 p.m. (Ways and Means) (January 28, 2025 in the House)

Primary Sponsor: Delegate Sheila Ruth (D)

Committees:

Appropriations (House)
Ways and Means (House)

Summary:

Requiring the Governor, after consultation with the Secretary of Transportation, to submit each year to the Board of Public Works and the General Assembly a proposal for a State property tax to support transportation projects and programs; requiring, on or before February 15 each year, the Board of Public Works to approve, reject, or modify the proposed State property tax; imposing a State property tax at the rates and on the classes and subclasses of property that the Board of Public Works approves; etc.

Statutes Amended:

6-201, 6-301 Article - Tax - Property
7-107.1 Article - State Finance and Procurement

MD - HB648 Economic Development - Business Resource Initiative for Developmental Growth and Empowerment (BRIDGE) Program - Establishment

Last Action: Hearing 2/20 at 1:00 p.m. (January 31, 2025 in the House)

Primary Sponsor: Delegate Melissa Wells (D)

Committee: Ways and Means (House)

Summary:

Establishing the Business Resource Initiative for Developmental Growth and Empowerment Program and Fund in the Department of Commerce to provide grants to certain business entities to establish certain business incubators; prohibiting the grants awarded under the Program from being used to support more than 25% of the operating expenses of a qualified incubator, except in the first year of a grant; requiring the Department to give priority for grants to incubators managed by socially or economically disadvantaged persons; etc.

Cross-filed Bill: SB377

Statutes Amended:

1-101, 5-2701 through 5-2706 Article - Economic Development

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[MD - HB691 Tax Relief and State Personnel Equality for Service Members Act](#)

Last Action: Text - Third - Tax Relief and State Personnel Equality for Service Members Act (March 15, 2025 in the House)

Primary Sponsor: Delegate Edith J. Patterson (D)

Committees:

Appropriations (House)

Ways and Means (House)

Summary:

Establishing rules of interpretation related to the uniformed services; altering the rule of interpretation for "veteran"; and altering the application of certain provisions of law governing personnel, pensions, and taxation to apply to all uniformed services, rather than only the armed forces.

Cross-filed Bill: SB278

Amendments:

403127/1

Statutes Amended:

10-101, 10-207, 10-208, 1-101, 11-204, 11-206, 13-908 Article - Tax - General

10-204, 10-204.2, 1-101, 7-208, 9-102, 9-219, 9-258, 9-265 Article - Tax - Property

1-101.1, 1-101.2, 1-103.1, 1-114.1, 1-114.2, 1-116, 1-117 Article - General Provisions

1-101, 1-203, 1-204 Article - Local Government

1-101, 2-701, 2-703, 2-704, 2-707, 38-101, 38-103, 38-104, 7-203, 7-207, 9-1104 Article - State Personnel and Pensions

9-901 Article - State Government

[MD - HB693 Commercial Financing - Small Business Truth in Lending Act](#)

Last Action: Favorable Report by Economic Matters (March 17, 2025 in the House)

Primary Sponsor: Delegate David Fraser-Hidalgo (D)

Committee: Economic Matters (House)

Summary:

Regulating commercial financing transactions, including by establishing requirements related to certain disclosures, calculations of annual percentage rates, terms of repayments, and other related items, and the extension of specific offers.

Cross-filed Bill: SB754

Statutes Amended:

12-1201 through 12-1214 Article - Financial Institutions

[MD - HB695 Repair the Transportation Trust Fund Act](#)

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Last Action: Hearing 2/11 at 1:00 p.m. (Ways and Means) (January 28, 2025 in the House)

Primary Sponsor: Delegate Matthew Morgan (R)

Committees:

Ways and Means (House)

Environment and Transportation (House)

Summary:

Repealing a requirement that certain motor fuel tax rates be adjusted in future years based on growth in the Consumer Price Index for All Urban Consumers; prohibiting the State or a local jurisdiction from imposing or levying a vehicle-miles-traveled tax or certain other similar fees, tolls, or taxes; requiring that the Maryland Transit Administration achieve a certain farebox recovery requirement for certain transit services; etc.

Statutes Amended:

22-107, 7-208, 7-506 Article - Transportation

9-205, 9-305, 9-401 Article - Tax - General

MD - HB708 Earned Income Tax Credit - Individuals Without Qualifying Children - Eligibility

Last Action: Hearing 2/13 at 1:00 p.m. (January 27, 2025 in the House)

Primary Sponsor: Delegate Jheanelle K. Wilkins (D)

Committee: Ways and Means (House)

Summary:

Expanding eligibility for the Maryland earned income tax credit for individuals without qualifying children by altering the income thresholds at which the credit phases out; providing that, after the 2024 tax year, the income threshold and phase-out amounts are adjusted annually for inflation; and applying the Act to all taxable years beginning after December 31, 2024.

Cross-filed Bill: SB668

Statutes Amended:

10-704 Article - Tax - General

MD - HB726 Homestead Property Tax Credit - Eligible Properties - Alteration

Last Action: Text - First - Homestead Property Tax Credit - Eligible Properties - Alteration (January 28, 2025 in the House)

Primary Sponsor: Delegate William J. Wivell (R)

Committee: Ways and Means (House)

Summary:

Expanding eligibility for the homestead property tax credit to include additional residences.

Statutes Amended:

9-105 Article - Tax - Property

MD - HB753 Comptroller - Baby Bond Account Program Study

Last Action: Hearing 3/05 at 1:30 p.m. (March 5, 2025 in the House)

Primary Sponsor: Delegate Mark Edelson (D)

Committee: Appropriations (House)

Summary:

Requiring the Comptroller to conduct a study and report to the Governor and General Assembly on or before June 1, 2026, on the feasibility of a State baby bond account program.

MD - HB765 Hospitals - Medical Debt Collection - Sale of Patient Debt

Last Action: Third Reading Passed (103-36) (March 13, 2025 in the House)

Primary Sponsor: Delegate Julian Ivey (D)

Committee: Health and Government Operations (House)

Summary:

Authorizing a hospital, under certain circumstances, to sell the medical debt of patients if the debt is sold to a governmental unit or an entity that is under contract with the unit for the purpose of canceling the debt; requiring that a hospital's financial policy require the hospital to dismiss actions pending against a patient for the collection of debt that was sold and prohibit the hospital from engaging in specified collection activities; requiring a purchaser of medical debt to notify the patient of certain information; etc.

Amendments:

983921/1

Statutes Amended:

19-214.2, 19-219 Article - Health - General

MD - HB790 Property Tax - Payment Plans - Notice to Taxpayers

Last Action: Referred Budget and Taxation (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Vanessa E. Atterbary (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Requiring the State Tax Sale Ombudsman to include certain information concerning a certain State installment payment program for property taxes on the Ombudsman's website; requiring the Ombudsman to contract with a vendor to operate an installment payment program for payment of taxes in which any homeowner may enroll; requiring a collector of taxes to include certain information

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concerning a certain State or local installment payment program for property taxes in a separate insert included with each property tax bill; etc.

Amendments:

923122/1

Statutes Amended:

10-208, 10-209, 14-812, 14-817.1, 2-112, 4-201.2 Article - Tax - Property

[MD - HB800](#) [Income Tax - Subtraction Modification for Military Retirement Income - Individuals Under the Age of 55](#)

Last Action: Text - First - Income Tax - Subtraction Modification for Military Retirement Income - Individuals Under the Age of 55 (January 29, 2025 in the House)

Primary Sponsor: Delegate Mike Griffith (R)

Committee: Ways and Means (House)

Summary:

Increasing, from \$12,500 to \$20,000, the amount of a subtraction modification under the Maryland income tax for military retirement income for individuals who are under the age of 55 years; and applying the Act to all taxable years beginning after December 31, 2024.

Statutes Amended:

10-207 Article - Tax - General

[MD - HB801](#) [Maryland Financial Empowerment Center Network Pilot Program - Establishment](#)

Last Action: Referred Budget and Taxation (March 14, 2025 in the Senate)

Primary Sponsor: Delegate Ryan Spiegel (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Establishing the Maryland Financial Empowerment Center Network Pilot Program within the Office of the Comptroller to establish a statewide network of financial empowerment centers in different regions of the State; requiring each Center to provide one-on-one financial counseling and coaching services free of charge; and requiring the Governor to include in the annual budget bill for fiscal years 2027 and 2028 an appropriation to the Comptroller sufficient to cover the costs of the Pilot Program.

Statutes Amended:

1-501 through 1-505 Article - Tax - General

[MD - HB825](#) [Maryland Small Business Retirement Savings Board - Membership - Alteration](#)

Last Action: Referred Budget and Taxation (February 26, 2025 in the Senate)

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Primary Sponsor: Delegate Joseline A. Pena-Melnyk (D)

Committees:

Budget and Taxation (Senate)

Economic Matters (House)

Summary:

Adding the Comptroller, or the Comptroller's designee, as a member to the Maryland Small Business Retirement Savings Board.

Cross-filed Bill: SB41

Statutes Amended:

12-201 Article - Labor and Employment

MD - HB846 Transportation Access and Revenue Act

Last Action: Hearing 2/18 at 1:00 p.m. (Ways and Means) (February 4, 2025 in the House)

Primary Sponsor: Delegate Robbyn Lewis (D)

Committees:

Ways and Means (House)

Environment and Transportation (House)

Summary:

Altering the definitions of "taxable price" and "taxable service" for the purposes of certain provisions of law governing the sales and use tax to impose the tax on certain transportation-related services; requiring the Comptroller to distribute revenue attributable to the sales and use tax on certain transportation-related services to the Transportation Trust Fund; and providing that revenue the Comptroller distributes may not be credited to the Gasoline and Motor Vehicle Revenue Account in the Transportation Trust Fund.

Statutes Amended:

11-101, 2-1302.1 Article - Tax - General

3-215, 8-402 Article - Transportation

MD - HB860 Public Nuisance - Common Carriers - Damage to Public Infrastructure

Last Action: Third Reading Passed (139-0) (March 14, 2025 in the House)

Primary Sponsor: Delegate Jason C. Buckel (R)

Committees:

Economic Matters (House)

Judiciary (House)

Summary:

Prohibiting certain common carriers from damaging certain public infrastructure necessitating the closure of the infrastructure; establishing that a violation of the Act is a public nuisance; authorizing

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the State or a local government to bring a civil action against a common carrier for a violation under the Act; and providing that a common carrier that commits a violation is liable to the State or local government for civil penalties of \$1,000 per day for each day the public nuisance continues.

Amendments:

843228/1

Statutes Amended:

3-2601, 3-2602 Article - Courts and Judicial Proceedings

[MD - HB874 Property Tax - Special Use Assessment of Country Clubs and Golf Courses - Repeal](#)

Last Action: Hearing 2/18 at 1:00 p.m. (February 4, 2025 in the House)

Primary Sponsor: Delegate Gabriel Acevero (D)

Committee: Ways and Means (House)

Summary:

Repealing a special use assessment for property tax purposes for certain country clubs and golf courses and related provisions of law; repealing a certain subclass of real property for land of a country club or golf course; etc.

Statutes Amended:

8-101, 8-212 through 8-218 Article - Tax - Property

[MD - HB887 Accountants - Licensed Out-of-State Practice Privileges - Qualifications](#)

Last Action: Referred Education, Energy, and the Environment (February 26, 2025 in the Senate)

Primary Sponsor: Delegate Kriselda Valderrama (D)

Committees:

Economic Matters (House)

Education, Energy, and the Environment (Senate)

Summary:

Altering the qualifications for an individual licensed as a certified public accountant in another state to practice certified public accountancy in the State by requiring that the individual must have passed the Uniform CPA Examination when qualifying for the license in the other state.

Cross-filed Bill: SB51

Amendments:

243825/1

Statutes Amended:

2-301, 2-321 Article - Business Occupations and Professions

[MD - HB891 Income Tax - Local Newsroom Tax Credit](#)

Last Action: Hearing 2/13 at 1:00 p.m. (January 31, 2025 in the House)

(2025.03.17)

Primary Sponsor: Delegate Joe Vogel (D)

Committee: Ways and Means (House)

Summary:

Allowing certain local newsrooms to claim a credit against the State income tax for wages paid during the taxable year to each full-time local newsroom employees, subject to certain limitations; prohibiting a local newsroom from claiming the tax credit for more than 5 taxable years for any individual local newsroom employee; and applying the Act to all taxable years beginning after December 31, 2024.

Statutes Amended:

10-758 Article - Tax - General

MD - HB895 Employment and Insurance Equality for Service Members Act

Last Action: Referred Finance Education, Energy, and the Environment (February 26, 2025 in the Senate)

Primary Sponsor: Delegate Mike Rogers (D)

Committees:

Finance (Senate)

Economic Matters (House)

Education, Energy, and the Environment (Senate)

Summary:

Establishing rules of interpretation related to the uniformed services; altering the rule of interpretation for "veteran"; and altering the application of certain provisions of law governing the regulation of business, economic development, insurance, and labor and employment to apply to all uniformed services, rather than only the armed forces.

Cross-filed Bill: SB279

Amendments:

223128/1

Statutes Amended:

10-101, 10-111, 10-116.1, 10-408.1, 1-101, 1-203.1, 18-109, 20-502, 27-501, 8-404 Article - Insurance

1-101.1, 1-101.2, 1-103.1, 1-114.1, 1-114.2, 1-116, 1-117 Article - General Provisions

1-101, 11-503, 3-708, 3-714, 3-803, 8.3-101, 8.3-302, 8.3-403, 8.3-701, 8.3-702, 8-1001, 8-906 Article - Labor and Employment

1-101, 11-612.2, 12-119 Article - Financial Institutions

1-101, 12-302, 15-204, 19-207, 19-501, 19-502 through 19-504, 2.5-101, 2.5-103, 2.5-104, 2.5-105, 2.5-106, 5-803 Article - Business Regulation

1-101, 7-101, 7-308 Article - Business Occupations and Professions

14-1201, 14-1212.2 Article - Commercial Law

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14-601, 6-226 Article - State Finance and Procurement

5-1001, 5-1002, 5-1003, 5-1006 Article - Economic Development

9-901 Article - State Government

MD - HB898 Transportation - Vehicle Excise Tax - Rental Vehicles

Last Action: Hearing 2/18 at 1:00 p.m. (February 4, 2025 in the House)

Primary Sponsor: Delegate Stephanie Smith (D)

Committee: Ways and Means (House)

Summary:

Repealing an exemption for certain rental vehicles from the vehicle excise tax; and imposing a vehicle excise tax on 3.5% of the fair market value of a rental vehicle.

Statutes Amended:

13-809, 13-810 Article - Transportation

MD - HB903 Courts - Global Warming and Climate Change - Prohibited Actions (Ratepayer Protection Act of 2025)

Last Action: Hearing 2/27 at 1:00 p.m. (February 10, 2025 in the House)

Primary Sponsor: Delegate Jason C. Buckel (R)

Committee: Judiciary (House)

Summary:

Prohibiting the State or a local government, or an agency of the State or a local government, from filing an action for monetary damages or alleged economic damages against a business for the adverse effects of global warming or climate change in the State.

Statutes Amended:

14-3501 Article - Commercial Law

5-428 Article - Courts and Judicial Proceedings

MD - HB907 Property Tax Credit - Urban Agricultural Property - Alterations

Last Action: Hearing 2/18 at 1:00 p.m. (February 4, 2025 in the House)

Primary Sponsor: Delegate Kent Roberson (D)

Committee: Ways and Means (House)

Summary:

Altering eligibility for a tax credit against the county or municipal corporation property tax imposed on certain urban agricultural property; and requiring a county or municipal corporation that grants the tax credit to provide notice of the termination of the credit at least 1 year in advance and the opportunity to be heard to the public before the county or municipal corporation may exercise its authority to terminate the credit.

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Statutes Amended:

9-253 Article - Tax - Property

MD - HB910 Property Tax - Exemption for Blind Individuals - Alteration

Last Action: Text - Third - Property Tax - Exemption for Blind Individuals - Alteration (March 14, 2025 in the House)

Primary Sponsor: Delegate Sarah Wolek (D)

Committee: Ways and Means (House)

Summary:

Increasing the amount of a certain property tax exemption for dwelling houses owned by blind individuals or their surviving spouses from \$15,000 to \$40,000.

Cross-filed Bill: SB911

Statutes Amended:

7-207 Article - Tax - Property

MD - HB917 Corporations and Associations - Maryland Securities Act - Filing Fees

Last Action: Referred Judicial Proceedings (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Marlon Amprey (D)

Committees:

Judicial Proceedings (Senate)

Economic Matters (House)

Summary:

Increasing, from \$100 to \$250, the fee that a person required to submit a filing in accordance with a certain exemption is required to pay; and increasing, from \$100 to \$250, the fee that a person required to submit a notice of offer or sale of certain federal covered securities is required to pay.

Amendments:

373625/1

Statutes Amended:

11-506 Article - Corporations and Associations

MD - HB919 State Tax Credits, Exemptions, and Deductions - Alterations and Repeal

Last Action: Hearing 3/04 at 1:00 p.m. (February 13, 2025 in the House)

Primary Sponsor: Delegate Julie Palakovich Carr (D)

Committee: Ways and Means (House)

Summary:

Altering the termination dates of the Job Creation Tax Credit, Opportunity Zone Enhancement Program, research and development tax credit, biotechnology investment incentive tax credit, security

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clearance administrative expense tax credit, and cybersecurity technology and service tax credit; providing for the termination of the One Maryland Economic Development Tax Credit Program on a certain date; altering eligibility for a certain tax credit for certain qualified vehicles; etc.

Statutes Amended:

10-725, 10-732, 10-733.1, 10-734.1, 11-210, 11-214.1, 11-232, 12-104, 9-315 Article - Tax - General

2000, 2005, 2010, 2019, 2021 Article - Chapter of the Acts

6-1002, 6-309, 6-407 Article - Economic Development

MD - HB937 Sales and Use Tax - Firearms, Firearm Accessories, and Ammunition - Rate Alteration

Last Action: Withdrawn by Sponsor (March 12, 2025 in the House)

Primary Sponsor: Delegate Caylin Young (D)

Committee: Ways and Means (House)

Summary:

Increasing the sales and use tax rate for sales of firearms, firearm accessories, and ammunition from 6% to 12%.

Statutes Amended:

11-101, 11-104 Article - Tax - General

5-101, 5-133.1 Article - Public Safety

MD - HB953 Tax Sales - Homeowner Protection Program - Funding and Alterations

Last Action: Third Reading Passed (134-3) (March 14, 2025 in the House)

Primary Sponsor: Delegate Anne R. Kaiser (D)

Committee: Ways and Means (House)

Summary:

Requiring each collector of taxes that maintains a website to include on the collector's website certain information and a certain link relating to the Homeowner Protection Program; altering the information the State Department of Assessments and Taxation is required to obtain and include in a certain annual report regarding tax sales; requiring the State Tax Sale Ombudsman to take certain actions to maximize enrollment in the Homeowner Protection Program; etc.

Amendments:

713322/1

Statutes Amended:

14-879, 14-880, 14-884, 14-885, 14-886, 14-887, 14-889, 14-891, 4-201.1 Article - Tax - Property

MD - HB968 Business Regulation – Licensing – Definition of Storage Warehouse

Last Action: Referred Finance (March 7, 2025 in the Senate)

(2025.03.17)

Primary Sponsor: Delegate Andre V. Johnson, Jr. (D)

Committees:

Finance (Senate)

Economic Matters (House)

Summary:

Altering, with respect to business licensing requirements in the State, the definition of "storage warehouse" to exclude a self-service storage facility.

Cross-filed Bill: SB734

Statutes Amended:

17-1201, 17-1202 Article - Business Regulation

[MD - HB969 Property Tax - Payment in Lieu of Taxes Agreements - Broadband Service Providers](#)

Last Action: Text - Third - Property Tax - Payment in Lieu of Taxes Agreements - Broadband Service Providers (March 14, 2025 in the House)

Primary Sponsor: Delegate Andre V. Johnson, Jr. (D)

Committee: Ways and Means (House)

Summary:

Requiring the State Department of Assessments and Taxation, subject to certain limitations, to use a certain method when determining the value of the operating property of a provider of rural broadband service; authorizing the Department to use a certain replacement cost approach only if the value determined is less than the value determined using a certain income approach; and applying the Act to all taxable years beginning after June 30, 2025.

Cross-filed Bill: SB774

Amendments:

833026/1

Statutes Amended:

8-109 Article - Tax - Property

[MD - HB992 Business Regulation - Maryland Franchise Registration and Disclosure Law - Alterations \(Franchise Reform Act\)](#)

Last Action: Text - Third - Business Regulation - Maryland Franchise Registration and Disclosure Law - Alterations (Franchise Reform Act) (March 15, 2025 in the House)

Primary Sponsor: Delegate Marc Korman (D)

Committee: Economic Matters (House)

Summary:

Altering the period of time within which the Securities Commissioner in the Office of the Attorney General may exercise a power under certain provisions of law governing the sale of franchises;

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requiring the Securities Commissioner to require that a certain franchise registration exemption be indexed to inflation or deflation based on a certain index; altering the period of time within which an action for liability under a certain provision of law pertaining to franchise offers for sale must be brought; etc.

Amendments:

363627/1

Statutes Amended:

14-210, 14-214, 14-219.1, 14-227, 14-233 Article - Business Regulation

MD - HB997 Admissions and Amusement Tax - Food and Beverages

Last Action: Hearing 2/24 at 11:00 a.m. (February 7, 2025 in the House)

Primary Sponsor: Delegate Ryan Spiegel (D)

Committee: Ways and Means (House)

Summary:

Authorizing a county or a municipal corporation to impose the admissions and amusement tax on certain gross receipts derived from the sale of food or beverages for consumption on the premises; prohibiting the imposition of the admissions and amusement tax on certain sales of food or beverages; establishing a maximum tax rate of 3% that a county or a municipal corporation may set on the sale of food or beverages; and providing that a certain combined maximum tax rate does not include a tax rate on the sale of food or beverages.

Cross-filed Bill: SB324

Statutes Amended:

4-101, 4-102, 4-103, 4-105 Article - Tax - General

MD - HB1002 Consumer and Display Fireworks - Regulation and Tax

Last Action: Hearing 2/27 at 1:00 p.m. (February 6, 2025 in the House)

Primary Sponsor: Delegate Kevin B. Hornberger (R)

Committee: Economic Matters (House)

Summary:

Authorizing the sale and possession of certain consumer fireworks, subject to certain requirements and restrictions; altering certain provisions to establish that certain provisions authorizing the State Fire Marshal to issue a certain permit relating to fireworks apply only to certain display fireworks; authorizing a county to opt out of certain provisions regulating the sale and possession of consumer fireworks; establishing a certain sales and use tax for certain fireworks; etc.

Statutes Amended:

10-101, 10-102.1, 10-103, 10-104, 10-109, 10-110, 10-111, 10-114, 1-308, 8-102 Article - Public Safety

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11-104, 2-1302.5 Article - Tax - General

[MD - HB1005 Income Tax - Tips or Gratuities - Subtraction Modification \(No Income Taxes on Tips Act\)](#)

Last Action: Text - First - Income Tax - Tips or Gratuities - Subtraction Modification (No Income Taxes on Tips Act) (January 31, 2025 in the House)

Primary Sponsor: Delegate Mark N. Fisher (R)

Committee: Ways and Means (House)

Summary:

Providing a subtraction modification under the Maryland income tax for compensation received in the form of a tip or gratuity for the performance of certain work in a food service facility, business licensed for on-sale consumption of alcoholic beverages, or hotel, for providing passenger-for-hire services, or for providing taxicab services; and applying the Act to taxable years beginning after December 31, 2024.

Statutes Amended:

10-207 Article - Tax - General

[MD - HB1008 Vehicle-Miles-Traveled Tax and Associated Mandated Devices - Prohibition \(Transportation Freedom Act of 2025\)](#)

Last Action: Hearing 2/18 at 1:00 p.m. (Ways and Means) (February 4, 2025 in the House)

Primary Sponsor: Delegate Jason C. Buckel (R)

Committees:

Ways and Means (House)

Environment and Transportation (House)

Summary:

Prohibiting the State or a local jurisdiction from imposing or levying a vehicle-miles-traveled tax or certain other similar fees, tolls, or taxes; prohibiting the State or a local jurisdiction from requiring the installation of a device in or on a privately owned vehicle to facilitate the reporting of vehicle miles traveled; etc.

Cross-filed Bill: SB557

Statutes Amended:

22-107 Article - Transportation

9-205, 9-401 Article - Tax - General

[MD - HB1014 Fair Share for Maryland Act of 2025](#)

Last Action: Text - First - Fair Share for Maryland Act of 2025 (February 4, 2025 in the House)

Primary Sponsor: Delegate Julie Palakovich Carr (D)

(2025.03.17)

Committee: Ways and Means (House)

Summary:

Altering a certain limit on the unified credit used for determining the estate tax for decedents dying on or after January 1, 2026; altering a certain limitation on the amount of the estate tax for decedents dying on or after a certain date; altering the definition of "qualified child" for purposes of a certain credit against the State income tax for certain dependent children; imposing a certain business transportation fee on certain taxable income of corporations and pass-through entities for certain taxable years; etc.

Cross-filed Bill: SB859

Statutes Amended:

10-102.2, 10-102.3, 10-104, 10-105, 10-108, 10-210.1, 10-310, 10-402, 10-402.1, 10-704, 10-751, 10-811, 7-309 Article - Tax - General

MD - HB1018 Financial Institutions - Conventional Home Mortgage Loans - Assumption and Required Disclosures

Last Action: Referred Finance (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Andrew C. Pruski (D)

Committees:

Finance (Senate)

Economic Matters (House)

Summary:

Requiring banking institutions, credit unions, mortgage lenders, mortgage lending businesses, and mortgage loan originators to include a certain provision in certain conventional home mortgage loans authorizing a certain borrower to purchase the property interest of a certain borrower in connection with a decree of absolute divorce if the lending entity determines that the assuming borrower qualifies for the loan; applying certain provisions of the Act retroactively; etc.

Cross-filed Bill: SB689

Amendments:

833926/1

Statutes Amended:

11-501, 11-522, 11-601, 5-514, 6-606, 6-606.1 Article - Financial Institutions

MD - HB1038 Department of Commerce - Complaint Portal and Annual Report

Last Action: Hearing 2/25 at 1:00 p.m. (Economic Matters) (February 6, 2025 in the House)

Primary Sponsor: Delegate Joe Vogel (D)

Committees:

Economic Matters (House)

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Health and Government Operations (House)

Summary:

Requiring the Department of Commerce to create and maintain a complaint portal for reporting when a governmental unit takes longer than 60 days to process an application for a license, form, certificate, certification, permit, or registration for a business or nonprofit organization; and requiring the Department, by September 15, 2025, and each September 15 thereafter, to submit an annual report to certain committees of the General Assembly on the complaints filed through the portal.

Cross-filed Bill: SB496

Statutes Amended:

2.5-110 Article - Economic Development

[MD - HB1047 Income Tax - Credit for Employers of Eligible Apprentices - Alterations](#)

Last Action: Text - First - Income Tax - Credit for Employers of Eligible Apprentices - Alterations (February 5, 2025 in the House)

Primary Sponsor: Delegate Chao Wu (D)

Committee: Ways and Means (House)

Summary:

Altering the definition of "eligible apprentice" for purposes of a certain credit against the State income tax for the employment of certain eligible apprentices by repealing a certain wage requirement; extending the termination of the credit until June 30, 2031; and applying the Act to taxable years beginning after December 31, 2024.

Cross-filed Bill: SB325

Statutes Amended:

10-742 Article - Tax - General

2017, 2020 Article - Chapter of the Acts

[MD - HB1052 Corporations and Associations - Limited Equity Housing Cooperatives - Establishment](#)

Last Action: Hearing 2/25 at 1:00 p.m. (Environment and Transportation) (February 5, 2025 in the House)

Primary Sponsor: Delegate Lorig Charkoudian (D)

Committees:

Ways and Means (House)

Environment and Transportation (House)

Summary:

Authorizing a Maryland nonstock corporation to convert to a limited equity housing cooperative subject to certain requirements; requiring a limited equity housing cooperative for certain

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households to receive notice and vacate a portion of a certain residential rental facility; requiring a limited equity housing cooperative to reimburse certain households for moving expenses; etc.

Cross-filed Bill: SB927

Statutes Amended:

5-207, 5-6D-01 through 5-6D-10 Article - Corporations and Associations

7-308, 9-275 Article - Tax - Property

[MD - HB1059 Health - Maryland Helping Everyone Afford Life-Saving Treatments and Health Care \(HEALTH\) Fund and Income Tax Checkoff](#)

Last Action: Hearing 2/27 at 2:00 p.m. (Health and Government Operations) (February 26, 2025 in the House)

Primary Sponsor: Delegate Kris Fair (D)

Committees:

Health and Government Operations (House)

Ways and Means (House)

Summary:

Establishing the Helping Everyone Afford Life-Saving Treatments and Health Care (HEALTH) Fund to assist Maryland Medical Assistance Program enrollees and insured individuals with health care costs associated with services and benefits provided under State law that are subject to federal restrictions; requiring certain individuals to provide evidence of need for certain health care assistance; requiring the Comptroller to include a checkoff on individual income tax return forms for voluntary contributions to the Fund; etc.

Statutes Amended:

10-804, 2-113.2 Article - Tax - General

31-107.3 Article - Insurance

[MD - HB1089 Data Brokers - Registry and Gross Income Tax \(Building Information Guardrails Data Act of 2025\)](#)

Last Action: Hearing 2/25 at 1:00 p.m. (Economic Matters) (February 6, 2025 in the House)

Primary Sponsor: Delegate Jared Solomon (D)

Committees:

Economic Matters (House)

Ways and Means (House)

Summary:

Establishing the Privacy Protection and Enforcement Unit within the Division of Consumer Protection in the Office of the Attorney General; establishing a data broker registry; requiring certain data brokers to register each year with the Comptroller; imposing a tax on the gross

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income of certain data brokers for taxable years beginning after December 31, 2026; requiring the revenue from the data broker tax be used by Maryland Public Television to provide digital literacy support to students in kindergarten through 12th grade; etc.

Cross-filed Bill: SB904

Statutes Amended:

1-101, 13-1001, 13-1002, 13-1101, 13-201, 13-402, 13-508, 13-509, 2-102, 2-4A-01, 2-4A-02, 7.3-101 through 7.3-501 Article - Tax - General
13-101, 13-204.1 Article - Commercial Law

MD - HB1096 Fraud Prevention and Worker Protections - Prohibitions, Penalties, and Enforcement

Last Action: Hearing 2/26 at 1:00 p.m. (February 10, 2025 in the House)

Primary Sponsor: Speaker

Committee: Economic Matters (House)

Summary:

Prohibiting a person from knowingly making or using, or causing to be made or used, a false record or statement resulting in underpayments of unemployment insurance contributions or payment of unemployment insurance benefits of more than a certain amount; altering the enforcement mechanisms of the Maryland Wage and Hour Law, the Maryland Wage Payment and Collection Law, workplace fraud laws, living wage laws, and prevailing wage laws; etc.

Cross-filed Bill: SB938

Statutes Amended:

16-203, 17-224, 18-109 Article - State Finance and Procurement
3-101, 3-427, 3-507.2, 3-901, 3-902, 3-903, 3-903.1, 3-904, 3-904 through 3-909, 3-905 through 3-911, 3-910, 3-911, 3-912, 3-913, 3-913 through 3-915, 3-914, 3-915, 3-917 through 3-920 Article - Labor and Employment
6-1001 through 6-1010 Article - State Government
8-101, 8-102, 8-109 Article - General Provisions

MD - HB1101 Corporate Income Tax - Rate Reduction (Economic Competitiveness Act of 2025)

Last Action: Text - First - Corporate Income Tax - Rate Reduction (Economic Competitiveness Act of 2025) (February 5, 2025 in the House)

Primary Sponsor: Delegate Wayne A. Hartman (R)

Committee: Ways and Means (House)

Summary:

Decreasing, over 5 taxable years, the State corporate income tax rate from 8.25% to 6.25%.

Cross-filed Bill: SB836

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Statutes Amended:

10-105 Article - Tax - General

MD - HB1103 Local Government - Accommodations Intermediaries - Hotel Rental Tax Collection by Comptroller

Last Action: Hearing 2/24 at 11:00 a.m. (February 7, 2025 in the House)

Primary Sponsor: Delegate Vanessa E. Atterbeary (D)

Committee: Ways and Means (House)

Summary:

Requiring certain accommodations intermediaries to collect and remit the hotel rental tax to the Comptroller rather than to each county; providing for the administration of the hotel rental tax by the Comptroller; providing that certain provisions of State law prevail over certain local laws or agreements related to the hotel rental tax; repealing the authority of certain counties to provide for certain exemptions from the hotel rental tax; etc.

Cross-filed Bill: SB979

Statutes Amended:

10-218.01 Article - Prince George's County

11-101, 11-403, 11-502.3, 13-201, 13-302 Article - Tax - General

20.400 Article - Howard County

20-401 through 20-404, 20-402.1, 20-405, 20-406 through 20-411, 20-407.1, 20-413, 20-423, 20-425 through 20-428, 20-431, 20-432, 20-433, 20-434, 20-436, 20-603 Article - Local Government

MD - HB1106 Business Regulation - Travel Services - Special Fund, Fees, and Surety Requirement (Don't You Worry (Wurie) Act)

Last Action: Text - Third - Business Regulation - Travel Services - Special Fund, Fees, and Surety Requirement (Don't You Worry (Wurie) Act) (March 15, 2025 in the House)

Primary Sponsor: Delegate Adrian Bofo (D)

Committee: Economic Matters (House)

Summary:

Requiring certain providers of travel services to file with the Department of Labor evidence of financial security; and requiring the Consumer Protection Division of the Attorney General's Office and the Department to provide reasonable notice of the requirements of the Act to consumers and sellers of travel.

Cross-filed Bill: SB922

Amendments:

293725/1

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Statutes Amended:

17-2201 through 17-2203, 2-106.17, 2-106.18 Article - Business Regulation

MD - HB1128 Land Bank Authorities - Powers and Authority

Last Action: Referred Education, Energy, and the Environment (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Marvin E. Holmes, Jr. (D)

Committees:

Environment and Transportation (House)

Education, Energy, and the Environment (Senate)

Summary:

Authorizing certain land bank authorities to create a special fund for certain purposes, make loans or grants for certain purposes, and enter into partnerships for certain purposes; requiring a land bank authority to include in the sale, lease, transfer, or disposition of the land bank authority's property a certain agreement; and authorizing a county or municipal corporation to authorize, by law, a land bank authority to foreclose on certain property through a certain in rem foreclosure action.

Statutes Amended:

1-1405, 1-1406 Article - Local Government

14-874, 14-875, 14-876 Article - Tax - Property

MD - HB1153 Maryland Estate Tax - Unified Credit

Last Action: Text - First - Maryland Estate Tax - Unified Credit (February 6, 2025 in the House)

Primary Sponsor: Delegate Christopher T. Adams (R)

Committee: Ways and Means (House)

Summary:

Altering a certain limit on the unified credit used for determining the Maryland estate tax for decedents dying on or after January 1, 2026; and altering a certain limitation on the amount of the Maryland estate tax for decedents dying on or after January 1, 2026.

Statutes Amended:

7-309 Article - Tax - General

MD - HB1171 Corporations and Associations – Revisions

Last Action: Referred Judicial Proceedings (March 12, 2025 in the Senate)

Primary Sponsor: Delegate Marlon Amprey (D)

Committees:

Judicial Proceedings (Senate)

Economic Matters (House)

(2025.03.17)

Summary:

Establishing a process for and certain exceptions to the transfer of assets that are collateral for securing a mortgage, pledge, or security interest without the approval of the stockholders; and repealing provisions of law specifying what shall be included in the articles of merger if a limited partnership or limited liability company is a party to the articles.

Cross-filed Bill: SB992

Amendments:

693325/1

Statutes Amended:

2-411, 3-104, 3-109 Article - Corporations and Associations

[MD - HB1189 Baltimore City - Property Tax - Authority to Establish a Subclass and Special Rate for Property No Longer Used for Nonprofit Purposes](#)

Last Action: Hearing 2/26 at 1:00 p.m. (February 10, 2025 in the House)

Primary Sponsor: Delegate Caylin Young (D)

Committee: Ways and Means (House)

Summary:

Authorizing the Mayor and City Council of Baltimore City to establish, by law, a subclass of real property consisting of certain property owned by a nonprofit organization but no longer used for the purpose for which the nonprofit organization was established and to set a special property tax rate for that property.

Cross-filed Bill: SB550

Statutes Amended:

6-202.2, 6-302 Article - Tax - Property

[MD - HB1192 Income, Sales and Use, and Property Taxes - Rescission of Exempt Status for Nonprofit Organizations for Supporting Terrorist Organizations](#)

Last Action: Hearing 3/04 at 1:00 p.m. (February 21, 2025 in the House)

Primary Sponsor: Delegate Robert B. Long (R)

Committee: Ways and Means (House)

Summary:

Requiring, as practicable, the Comptroller and the Director of the State Department of Assessments and Taxation to jointly determine on a regular basis whether a certain nonprofit organization in the State has been found to be a certain terrorist-supporting organization; requiring that the Comptroller and the Director rescind a terrorist-supporting organization's tax-exempt status with respect to certain Maryland income tax, sales and use tax, and property tax exemptions; etc.

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Statutes Amended:

2-120 Article - Tax - General

7-111 Article - Tax - Property

[MD - HB1200 Property Tax - Credit for Law Enforcement Officer or Rescue Worker - Expansion to Judicial Officer](#)

Last Action: Referred Budget and Taxation (March 14, 2025 in the Senate)

Primary Sponsor: Delegate William Valentine (R)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Authorizing the governing body of a county or municipal corporation or the Mayor and City Council of Baltimore City to provide a certain property tax credit to certain judicial officers, surviving spouses, or cohabitants; requiring the county or municipal corporation to define, by law, who is a correctional officer and judicial officer; and applying the Act retroactively to all taxable years beginning after June 30, 2022.

Cross-filed Bill: SB502

Statutes Amended:

9-210 Article - Tax - Property

[MD - HB1214 Property Tax - Homestead Property Tax Credit - First-Time Homebuyer](#)

Last Action: Hearing 2/26 at 1:00 p.m. (February 10, 2025 in the House)

Primary Sponsor: Delegate Robert B. Long (R)

Committee: Ways and Means (House)

Summary:

Establishing the taxable assessment to be used for the calculation of the homestead property tax credit for first-time homebuyers in the State.

Statutes Amended:

14-801, 9-105, 9-305 Article - Tax - Property

[MD - HB1276 Income Tax - Credit for Long-Term Care Premiums](#)

Last Action: Text - First - Income Tax - Credit for Long-Term Care Premiums (February 7, 2025 in the House)

Primary Sponsor: Delegate Seth A. Howard (R)

Committee: Ways and Means (House)

Summary:

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Altering a limitation on claiming the income tax credit for eligible long-term care insurance premiums for more than 1 year with respect to the same insured individual; altering the amount of the credit from a one-time \$500 credit to a maximum of \$250 for a taxable year beginning after December 31, 2025; and applying the Act to taxable years beginning after December 31, 2025.

Statutes Amended:

10-718 Article - Tax - General

[MD - HB1285 Baltimore County - Property Tax - Homeowners Property Tax Credit](#)

Last Action: Withdrawn by Sponsor (March 4, 2025 in the House)

Primary Sponsor: Delegate Robert B. Long (R)

Committee: Ways and Means (House)

Summary:

Requiring the governing body of Baltimore County to grant a certain property tax credit to supplement the State homeowners property tax credit; prohibiting the county from granting the credit if the homeowner's combined net worth is in excess of \$200,000 or the homeowner's combined gross income exceeds \$72,000; providing that the State Department of Assessments and Taxation is responsible for certain administrative duties with respect to the credit; and requiring the county to reimburse the Department for certain costs.

Statutes Amended:

9-215, 9-305 Article - Tax - Property

[MD - HB1286 Tax Exemptions - Individuals Detained or Taken Hostage Abroad](#)

Last Action: Text - First - Tax Exemptions - Individuals Detained or Taken Hostage Abroad (February 7, 2025 in the House)

Primary Sponsor: Delegate Robert B. Long (R)

Committee: Ways and Means (House)

Summary:

Exempting from taxation the income of a certain individual detained or taken hostage abroad during the taxable year and the spouse of that individual; and exempting from property tax certain property that is owned by an individual detained or taken hostage abroad or the spouse of that individual, subject to certain limitations.

Statutes Amended:

10-104, 10-110, 1-101 Article - Tax - General

7-251 Article - Tax - Property

[MD - HB1294 Commercial Law - Credit Regulation - Earned Wage Access and Credit Modernization](#)

Last Action: Third Reading Passed (99-38) (March 14, 2025 in the House)

(2025.03.17)

Primary Sponsor: Delegate C. T. Wilson (D)

Committee: Economic Matters (House)

Summary:

Subjecting certain earned wage access products to the Maryland Consumer Loan Law and other provisions that regulate entities that provide consumer credit, revolving credit, and closed end credit; restricting the acceptance of tips by certain lenders under certain circumstances; providing for the licensing or registration of certain entities offering earned wage access products with certain exemptions; regulating earned wage access service agreements; limiting the costs and fees associated with obtaining an earned wage access product; etc.

Amendments:

993222/1

Statutes Amended:

12-101, 12-128, 12-1501 through 12-1507, 12-301, 12-318, 12-319 Article - Commercial Law

MD - HB1309 Cybersecurity – Standards, Compliance, and Audits – Alterations

Last Action: Hearing 3/10 at 11:30 a.m. (Health and Government Operations) (March 8, 2025 in the House)

Primary Sponsor: Delegate Chao Wu (D)

Committees:

Health and Government Operations (House)

Ways and Means (House)

Summary:

Repealing the requirement that county boards of education prioritize the purchase of digital devices with certain funds; requiring each local school system to comply with, and certify compliance with, the State minimum cybersecurity standards and to conduct a cybersecurity maturity assessment every 2 years; requiring the Office of Security Management within the Department of Information Technology to annually update the State minimum cybersecurity standards; etc.

Cross-filed Bill: SB907

Statutes Amended:

2-1221 Article - State Government

3.5-101, 3.5-2A-02, 3.5-2A-04, 3.5-301, 3.5-405 Article - State Finance and Procurement

5-212, 5-213 Article - Education

MD - HB1321 Income Tax - Credit for Cybersecurity Measures Undertaken by Small Businesses

Last Action: Text - First - Income Tax - Credit for Cybersecurity Measures Undertaken by Small Businesses (February 7, 2025 in the House)

(2025.03.17)

Primary Sponsor: Delegate April Rose (R)

Committee: Ways and Means (House)

Summary:

Authorizing a credit against the State income tax for a certain small business that employs 50 or fewer employees for costs incurred by the small business during the taxable year for certain cybersecurity measures undertaken by the small business; making the credit refundable; and applying the Act to all taxable years beginning after December 31, 2024.

Statutes Amended:

10-758 Article - Tax - General

[MD - HB1340 Labor and Employment - Unpaid Parental Leave - Definition of Employer](#)

Last Action: Hearing canceled (February 26, 2025 in the House)

Primary Sponsor: Delegate April Rose (R)

Committee: Economic Matters (House)

Summary:

Altering the definition of "employer" to exclude employers who are covered by the federal Family and Medical Leave Act for the current year from being required to provide to employees a certain unpaid parental leave benefit in the State.

Cross-filed Bill: SB785

Statutes Amended:

3-1201 Article - Labor and Employment

[MD - HB1348 Consumer Protection - Solicitation Following a Disaster - Prohibition](#)

Last Action: Text - First - Consumer Protection - Solicitation Following a Disaster - Prohibition (February 7, 2025 in the House)

Primary Sponsor: Delegate Marlon Amprey (D)

Committee: Economic Matters (House)

Summary:

Prohibiting a contractor or person acting on behalf of a contractor from soliciting or attempting to solicit a disaster victim within 48 hours after a disaster; and establishing that a violation of the Act is an unfair, abusive, or deceptive trade practice.

Statutes Amended:

13-301, 14-1328 Article - Commercial Law

[MD - HB1353 Commercial Law - Uniform Commercial Code - Controllable Electronic Records](#)

Last Action: Hearing canceled (March 3, 2025 in the House)

Primary Sponsor: Delegate Adrian Bofo (D)

(2025.03.17)

Committee: Economic Matters (House)

Summary:

Adding Article 12 of the Uniform Commercial Code to the Maryland Uniform Commercial Code to establish provisions governing the transfer of property rights in certain controllable electronic records, controllable accounts, and controllable payment intangibles.

Statutes Amended:

10A-101 through 10A-107, 1-101 Article - Commercial Law

[MD - HB1365 Commercial Law - Online Data Privacy - Limits on Data Collection](#)

Last Action: Text - First - Commercial Law - Online Data Privacy - Limits on Data Collection (February 7, 2025 in the House)

Primary Sponsor: Delegate Andrea Fletcher Harrison (D)

Committee: Economic Matters (House)

Summary:

Altering requirements for a controller to limit the collection of personal data to what is adequate, relevant, and reasonably necessary in relation to the purposes for which the data is processed.

Statutes Amended:

14-4701, 14-4707 Article - Commercial Law

[MD - HB1370 Transportation - Regional Transportation Authorities](#)

Last Action: Hearing 3/04 at 1:00 p.m. (Environment and Transportation) (February 14, 2025 in the House)

Primary Sponsor: Delegate Ryan Spiegel (D)

Committees:

Appropriations (House)

Environment and Transportation (House)

Summary:

Establishing the Baltimore region, capital region, and Southern Maryland region transportation authorities to develop and implement certain transportation plans; establishing the Baltimore region, capital region, and Southern Maryland region transportation funds as special, nonlapsing funds; imposing certain transportation authority sales tax surcharges, hotel surcharges, and transfer tax surcharges; etc.

Cross-filed Bill: SB881

Statutes Amended:

10.5-101 through 10.5-413 Article - Transportation

1-101, 11-102, 11-104, 2-1303 Article - Tax - General

13-201, 13-202, 13-203, 13-209 Article - Tax - Property

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6-226 Article - State Finance and Procurement

[MD - HB1390 Income Tax - Subtraction Modification - Losses From Theft or Fraud](#)

Last Action: Text - First - Income Tax - Subtraction Modification - Losses From Theft or Fraud

(February 7, 2025 in the House)

Primary Sponsor: Delegate Joe Vogel (D)

Committee: Ways and Means (House)

Summary:

Allowing, subject to certain limitations, a subtraction modification under the Maryland income tax for certain personal casualty losses, meaning loss of property not connected with a trade or business or a transaction entered into for profit if the loss arises from theft or a fraud scheme; and applying the Act to taxable years beginning after December 31, 2024.

Statutes Amended:

10-208 Article - Tax - General

[MD - HB1400 No Tax on Tips Act](#)

Last Action: Hearing 3/04 at 1:00 p.m. (Economic Matters) (February 7, 2025 in the House)

Primary Sponsor: Delegate Adrian Boafu (D)

Committees:

Economic Matters (House)

Ways and Means (House)

Summary:

Establishing consumer protections related to service fees charged by food service facilities; specifying the State minimum wage rate; prohibiting, beginning July 1, 2028, employers of tipped employees from including a tip credit amount as part of the employees' wages; allowing a subtraction under the State income tax for certain qualified tips received by certain individuals; and allowing a person a credit against the State income tax for certain amounts paid to an employee based on the payment of certain wages and tips.

Cross-filed Bill: SB823

Statutes Amended:

10-207, 10-758 Article - Tax - General

13-301, 14-1328 Article - Commercial Law

3-413, 3-419 Article - Labor and Employment

49 Article - Declaration of Rights

[MD - HB1407 Commercial Law - Voice and Visual Likeness - Digital Replication Rights \(Nurture Originals, Foster Art, and Keep Entertainment Safe Act - NO FAKES Act\)](#)

(2025.03.17)

Last Action: Hearing 3/04 at 1:00 p.m. (February 7, 2025 in the House)

Primary Sponsor: Delegate Marlon Amprey (D)

Committee: Economic Matters (House)

Summary:

Establishing that each individual and a certain right holder have the right to authorize the use of the voice or visual likeness of the individual in a digital replica; providing that the right does not expire on the death of the individual and is transferable or licensable in a certain manner; providing that the right terminates after a certain period of time; requiring an online service to designate an agent for certain purposes; requiring the Secretary of State to maintain and make available certain information; etc.

Cross-filed Bill: SB1025

Statutes Amended:

11-1701 through 11-1707 Article - Commercial Law

[MD - HB1410 State Transfer Tax - Exemption for First-Time Home Buyers - Alterations](#)

Last Action: Hearing 2/26 at 1:00 p.m. (February 10, 2025 in the House)

Primary Sponsor: Delegate Robert B. Long (R)

Committee: Ways and Means (House)

Summary:

Altering the exemption from the State transfer tax for instruments of writing that transfer improved residential real property to certain first-time home buyers.

Statutes Amended:

13-203, 13-207 Article - Tax - Property

[MD - HB1412 Business Regulation - Retail Stores - Carryout Bags](#)

Last Action: Hearing 3/05 at 1:00 p.m. (Environment and Transportation) (February 7, 2025 in the House)

Primary Sponsor: Delegate Tiffany T. Alston (D)

Committees:

Economic Matters (House)

Environment and Transportation (House)

Summary:

Prohibiting a county or municipal corporation from requiring a retail establishment to impose a fee, tax, or charge for a carryout bag, except under certain circumstances; requiring that certain customers be exempted from any fee, tax, or charge for a carryout bag; etc.

Statutes Amended:

19-108 Article - Business Regulation

[MD - HB1416 State Department of Assessments and Taxation - Expedited Document Processing and Fees](#)

Last Action: Hearing 3/04 at 1:00 p.m. (February 7, 2025 in the House)

Primary Sponsor: Delegate Marlon Amprey (D)

Committee: Economic Matters (House)

Summary:

Establishing expedited processing fees for certain documents filed with the State Department of Assessments and Taxation; and requiring the Department to process documents filed at least 1 hour before the Department's close of business within 1 hour after the documents are received, and documents filed at least 30 minutes before the Department's close of business within 30 minutes after the documents are received.

Statutes Amended:

1-203, 1-203.2 Article - Corporations and Associations

[MD - HB1428 Sale of Residential Property - Taxes and Offers to Purchase \(End Hedge Fund Control of Maryland Homes Act of 2025\)](#)

Last Action: Hearing 2/25 at 1:00 p.m. (Environment and Transportation) (February 7, 2025 in the House)

Primary Sponsor: Delegate Adrian Bofo (D)

Committees:

Ways and Means (House)

Environment and Transportation (House)

Summary:

Imposing an excise tax on the acquisition and excess ownership of certain single-family residences in the State by certain entities; authorizing a person who offers for sale to a third party improved single-family residential real property, for the first 30 days, to accept an offer to purchase the property made only by an individual, a community development organization, a nonprofit organization, or a real estate enterprise that owns an interest in less than 3% of all residential real property in the county; etc.

Cross-filed Bill: SB582

Statutes Amended:

10-804 Article - Real Property

13-203 Article - Tax - Property

[MD - HB1432 Minority Business Enterprises - Coordination of Resources](#)

Last Action: Hearing 3/04 at 1:00 p.m. (February 21, 2025 in the House)

(2025.03.17)

Primary Sponsor: Delegate C. T. Wilson (D)

Committee: Appropriations (House)

Summary:

Requiring the Governor's Office of Small, Minority, and Women Business Affairs to coordinate with the Department of Commerce and the Office of the Comptroller to promote existing benefits and incentives, including tax incentives, grants, and technical assistance for minority business enterprises operating in Enterprise Zones; and requiring the Governor's Office of Small, Minority, and Women Business Affairs to include an analysis of the coordination efforts in the annual report for 3 years.

Statutes Amended:

9-305, 9-306 Article - State Government

[MD - HB1438 Labor and Employment - Exemptions From Overtime Pay - Administrative, Executive, or Professional Capacity](#)

Last Action: Hearing canceled (February 20, 2025 in the House)

Primary Sponsor: Delegate Dylan Behler (D)

Committee: Economic Matters (House)

Summary:

Altering the exemption from overtime pay for individuals who are employed to work in an administrative, executive, or professional capacity; increasing, except under certain circumstances, the exempted compensation rate in effect for certain periods of time based on the annual growth, if any, in the Consumer Price Index; requiring the Commissioner of Labor and Industry, beginning March 1, 2026, and each subsequent year, to determine and announce the new exempted compensation rate; etc.

Statutes Amended:

3-403 Article - Labor and Employment

[MD - HB1439 Better Small Business Employee Benefit Act of 2025](#)

Last Action: Hearing 3/11 at 2:45 p.m. (Health and Government Operations) (March 11, 2025 in the House)

Primary Sponsor: Delegate Lily Qi (D)

Committees:

Economic Matters (House)

Health and Government Operations (House)

Summary:

Exempting from certain requirements relating to offering health benefit plans to small employers in the State health benefit plans issued through a professional employer organization, coemployer, or other organization located in the State.

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Cross-filed Bill: SB760

Statutes Amended:

15-1201, 15-1202, 15-1204.1, 31-101 Article - Insurance

[MD - HB1446 Income Tax - Credit for Businesses Relocating From Another State \(Come to Maryland Act\)](#)

Last Action: Hearing 3/11 at 1:00 p.m. (March 5, 2025 in the House)

Primary Sponsor: Delegate Marlon Amprey (D)

Committee: Ways and Means (House)

Summary:

Allowing, for certain taxable years, a credit against the State income tax for a certain qualified business entity that relocates its headquarters and base of operations from another state to Maryland under certain circumstances; requiring the Department of Commerce to administer the tax credit; allowing a qualified business entity to carry over any excess credit to the next taxable year; and establishing the Business Relocation Council to advertise the tax credit allowed under the Act.

Statutes Amended:

10-758 Article - Tax - General

[MD - HB1458 Declaration of Rights - Right to Minimum Wage for Tipped Workers](#)

Last Action: Hearing canceled (February 24, 2025 in the House)

Primary Sponsor: Delegate Adrian Boafu (D)

Committee: Economic Matters (House)

Summary:

Establishing that every person, as a central component of an individual's right to liberty and equality, has the fundamental right to be paid at a wage rate that is at least equal to the State minimum wage rate set by law without regard to tips that the individual receives; and prohibiting the State from, directly or indirectly, denying, burdening, or abridging the right unless justified by a compelling State interest achieved by the least restrictive means.

Cross-filed Bill: SB809

Statutes Amended:

49 Article - Declaration of Rights

[MD - HB1471 Innovative Financial Product or Service Certification Program](#)

Last Action: Hearing 3/04 at 1:00 p.m. (February 7, 2025 in the House)

Primary Sponsor: Delegate Marlon Amprey (D)

Committee: Economic Matters (House)

Summary:

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Establishing the Innovative Financial Product or Service Certification Program to be administered by the Commissioner of Financial Regulation; requiring the Commissioner to issue a certification under the Program to a qualifying peer-to-peer lending service; and exempting a person who holds a certification under the Program from certain laws relating to lending and the licensure of lenders and collection agencies.

Statutes Amended:

11-202, 12-1201, 12-1202 Article - Financial Institutions

12-1001.1, 12-101.2, 12-301.1, 12-901.1 Article - Commercial Law

7-102 Article - Business Regulation

[MD - HB1476 Labor and Employment - Disclosure of Employee's Immigration Status - Prohibition](#)

Last Action: Hearing 2/27 at 1:00 p.m. (February 7, 2025 in the House)

Primary Sponsor: Delegate Teresa Woorman (D)

Committee: Economic Matters (House)

Summary:

Prohibiting an employer from disclosing or threatening to disclose an employee's immigration status to a public body for the purpose of concealing an employer's violation of certain labor, benefit, or tax laws; authorizing the Commissioner of Labor and Industry to investigate a violation of the Act on the Commissioner's own initiative or on receipt of a written complaint; and authorizing an alleged violator to request an administrative hearing.

Statutes Amended:

3-106 Article - Labor and Employment

[MD - HB1477 Consumer Protection - Consumer Reporting Agencies - Use of Algorithmic Systems](#)

Last Action: Hearing canceled (March 3, 2025 in the House)

Primary Sponsor: Delegate Terri L. Hill (D)

Committee: Economic Matters (House)

Summary:

Establishing requirements for consumer reporting agencies that use algorithmic systems to assemble or evaluate consumer credit information on consumers for the purpose of furnishing consumer reports to third parties; and requiring the Commissioner of Financial Regulation of the Maryland Department of Labor to establish certain assessment thresholds for algorithms, mandate regular training for human reviewers, and implement a certain whistleblower protection program.

Statutes Amended:

14-1201, 14-1228 Article - Commercial Law

[MD - HB1491 Employment - Wages - Deductions for Public Employees](#)

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Last Action: Text - First - Employment - Wages - Deductions for Public Employees (February 12, 2025 in the House)

Primary Sponsor: Delegate Andrea Fletcher Harrison (D)

Committee: Rules and Executive Nominations (House)

Summary:

Applying to governmental employers certain provisions of the Maryland Wage Payment and Collection Law that prohibit an employer from making deductions from the wage of an employee except for specified purposes; and allowing a governmental employer to make a deduction from a public employee's wage if the deduction is authorized expressly in a compensation or benefit plan adopted by the employer.

Cross-filed Bill: SB895

Statutes Amended:

3-503 Article - Labor and Employment

MD - HB1508 [Baltimore City - Sales Tax - Authorization](#)

Last Action: Hearing 3/11 at 1:00 p.m. (March 5, 2025 in the House)

Primary Sponsor: Delegate Melissa Wells (D)

Committee: Ways and Means (House)

Summary:

Authorizing the Mayor and City Council of Baltimore City to impose, by law, a tax on retail sales of tangible personal property and taxable services in the City of Baltimore, subject to certain limitations.

Cross-filed Bill: SB1037

Statutes Amended:

11-102, 11-104, 2-1302.5, 2-1303 Article - Tax - General

MD - HB1516 [Financial Institutions - Consumer Credit - Application of Licensing Requirements \(Maryland Secondary Market Stability Act of 2025\)](#)

Last Action: Text - Third - Financial Institutions - Consumer Credit - Application of Licensing Requirements (Maryland Secondary Market Stability Act of 2025) (March 15, 2025 in the House)

Primary Sponsor: Delegate Pam Queen (D)

Committee: Economic Matters (House)

Summary:

Providing that certain provisions of law governing the licensing of providers of certain financial services in the State do not apply to a certain person that acquires or is assigned a certain mortgage, mortgage loan, or installment loan under certain circumstances; establishing the Maryland Licensing Workgroup to study and make recommendations on licensing requirements

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for persons that provide financial services in the State; and requiring the Workgroup to report to the Governor and the General Assembly by December 31, 2025.

Cross-filed Bill: SB1026

Statutes Amended:

1-101, 11-102, 11-301, 11-501 Article - Financial Institutions

[MD - HB1536 Residential and Commercial Utility Taxes and Fees - Tax- and Fee-Free Period](#)

Last Action: Text - First - Residential and Commercial Utility Taxes and Fees - Tax- and Fee-Free Period (February 27, 2025 in the House)

Primary Sponsor: Delegate Kathy Szeliga (R)

Committee: Rules and Executive Nominations (House)

Summary:

Providing that, for 60 days, certain State taxes and fees imposed on or paid by customers of certain residential and commercial electric and gas utilities for those utilities are suspended; and requiring the Comptroller and public service companies to issue refunds under certain circumstances.

[MD - HB1548 Employment - Harassment and Intimidation - Reporting](#)

Last Action: Text - First - Employment - Harassment and Intimidation - Reporting (February 25, 2025 in the House)

Primary Sponsor: Delegate Frank M. Conaway, Jr. (D)

Committee: Rules and Executive Nominations (House)

Summary:

Establishing requirements related to the reporting of incidents of employee harassment and intimidation, including provisions regarding the reporting of incidents by employers to the Commissioner of Labor and Industry, the creation of a reporting form, and the establishment of an electronic tip program; establishing that certain information shared in the reporting of incidents of employee harassment or intimidation is confidential; etc.

Statutes Amended:

5-101, 5-1301 through 5-1305, 5-801 Article - Labor and Employment

[MD - HB1554 Sales and Use Tax - Taxable Business Services - Alterations](#)

Last Action: Hearing 3/12 at 1:00 p.m. (March 6, 2025 in the House)

Primary Sponsor: Delegate David Moon (D)

Committee: Ways and Means (House)

Summary:

Altering the definitions of "taxable price" and "taxable service" for the purposes of certain provisions of law governing the sales and use tax to impose the tax on certain labors and services if both the

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provider of the service and the buyer are business entities; and specifying the rate of the sales and use tax for certain labor and services.

Cross-filed Bill: SB1045

Statutes Amended:

11-101, 11-104 Article - Tax - General

MD - SB28 Vehicle Laws - Manufacturers and Dealers - Prices Listed on Dealer Websites

Last Action: Withdrawn by Sponsor (January 27, 2025 in the Senate)

Primary Sponsor: Senator Jeff Waldstreicher (D)

Committee: Judicial Proceedings (Senate)

Summary:

Providing that a manufacturer, distributor, or factory branch may not prohibit a dealer from listing on the dealer's website a vehicle for sale or lease at the purchase price, coerce or require a dealer to list a price different from the purchase price on the dealer's website, or take an adverse action against a dealer for listing a vehicle at a particular price on the dealer's website.

Statutes Amended:

15-207, 15-313 Article - Transportation

MD - SB30 Income Tax - Subtraction Modification - Public Safety Employee Retirement Income

Last Action: Hearing 1/15 at 10:30 a.m. (January 8, 2025 in the Senate)

Primary Sponsor: Senator Jack Bailey (R)

Committee: Budget and Taxation (Senate)

Summary:

Increasing, from \$15,000 to \$20,000, the amount allowed as a subtraction modification under the Maryland income tax for retirement income attributable to an individual's employment as a public safety employee; and applying the Act to all taxable years beginning after December 31, 2024.

Cross-filed Bill: HB792

Statutes Amended:

10-207 Article - Tax - General

MD - SB31 Commercial Law - Attachment of Wages - Exemptions (Exempt Income Protection Act)

Last Action: Hearing 1/30 at 1:00 p.m. (January 14, 2025 in the Senate)

Primary Sponsor: Senator Arthur Ellis (D)

Committee: Finance (Senate)

Summary:

Altering the amount of wages of a judgment debtor that are exempt from attachment to 150% of the federal poverty level; and requiring an employer served with an attachment to notify the

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judgment debtor in writing of the amount of wages exempt from attachment, the method used to calculate the amount of attachable wages, and the procedure by which the judgment debtor may contest the attachment.

Cross-filed Bill: HB393

Statutes Amended:

15-601.1, 15-603 Article - Commercial Law

MD - SB33 Office of the Comptroller and Department of Legislative Services - Maryland Business Taxes - Study

Last Action: Withdrawn by Sponsor (January 27, 2025 in the Senate)

Primary Sponsor: Senator Karen Lewis Young (D)

Committee: Budget and Taxation (Senate)

Summary:

Requiring the Office of the Comptroller and the Department of Legislative Services to study and make recommendations regarding the State's business tax structure and the imposition of combined reporting; and requiring the Office of the Comptroller and the Department of Legislative Services to report their findings and recommendations to the Governor and the General Assembly by December 15, 2026.

MD - SB41 Maryland Small Business Retirement Savings Board - Membership - Alteration

Last Action: Referred Economic Matters (January 31, 2025 in the House)

Primary Sponsor: Senator Jim Rosapepe (D)

Committees:

Budget and Taxation (Senate)

Economic Matters (House)

Summary:

Adding the Comptroller, or the Comptroller's designee, as a member to the Maryland Small Business Retirement Savings Board.

Cross-filed Bill: HB825

Statutes Amended:

12-201 Article - Labor and Employment

MD - SB49 Consumer Protection - Automatic Renewals

Last Action: Referred Economic Matters (March 13, 2025 in the House)

Primary Sponsor: Senator Dawn Gile (D)

Committees:

Finance (Senate)

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Economic Matters (House)

Summary:

Requiring a person who makes an automatic renewal offer to consumers to allow a consumer to cancel the automatic renewal in a certain manner; requiring automatic renewal offers to be displayed in a certain manner and contain certain information; establishing that compliance with certain regulations shall be considered to be compliance with the Act; establishing that a violation of the Act is an unfair, abusive, or deceptive trade practice; etc.

Cross-filed Bill: HB107

Amendments:

583720/1

Statutes Amended:

13-301, 14-1328 Article - Commercial Law

MD - SB51 Accountants - Licensed Out-of-State Practice Privileges - Qualifications

Last Action: Referred Economic Matters (February 14, 2025 in the House)

Primary Sponsor: Senator Arthur Ellis (D)

Committees:

Economic Matters (House)

Education, Energy, and the Environment (Senate)

Summary:

Altering the qualifications for an individual licensed as a certified public accountant in another state to practice certified public accountancy in the State to include a requirement that the individual passed the Uniform CPA Examination to qualify for a license in another state.

Cross-filed Bill: HB887

Amendments:

663222/1

Statutes Amended:

2-301, 2-321 Article - Business Occupations and Professions

MD - SB55 State Finance - Prohibited Appropriations - Magnetic Levitation Transportation System

Last Action: Hearing 1/29 at 10:30 a.m. (Budget and Taxation) (January 14, 2025 in the Senate)

Primary Sponsor: Senator Alonzo T. Washington (D)

Committees:

Budget and Taxation (Senate)

Education, Energy, and the Environment (Senate)

(2025.03.17)

Summary:

Prohibiting the State and certain units and instrumentalities of the State from using any appropriation for a magnetic levitation transportation system in the State; and providing that the prohibition does not apply to certain expenditures for salaries.

Cross-filed Bill: HB400

Statutes Amended:

7-240 Article - State Finance and Procurement

MD - SB58 Labor and Employment - Parental School Engagement Leave Act

Last Action: Hearing 1/29 at 1:00 p.m. (January 14, 2025 in the Senate)

Primary Sponsor: Senator Joanne C. Benson (D)

Committee: Finance (Senate)

Summary:

Requiring certain employers to provide certain employees with at least 12 hours of parental school engagement leave each school year to attend meetings and conferences relating to the schooling of the employee's child; and requiring the State Superintendent of Schools and the Commissioner of Labor to provide notice of certain provisions of the Act and develop and make available a document that may be used to validate an employee's use of parental school engagement leave.

Statutes Amended:

3-1801 through 3-1805 Article - Labor and Employment

MD - SB59 Income Tax - Resident

Last Action: Hearing 1/22 at 10:30 a.m. (January 15, 2025 in the Senate)

Primary Sponsor: Senator Jim Rosapepe (D)

Committee: Budget and Taxation (Senate)

Summary:

Altering the definition of "resident" under the Maryland income tax law to provide that an individual who maintains a place of abode in the State for more than 3 months, rather than 6 months, of the taxable year is a resident for income tax purposes whether or not the individual is domiciled in the State; and applying the Act to taxable years beginning after December 31, 2024.

Cross-filed Bill: HB183

Statutes Amended:

10-101 Article - Tax - General

MD - SB70 County Income Tax - Rate and Income Brackets - Alterations

Last Action: Hearing 1/15 at 10:30 a.m. (January 8, 2025 in the Senate)

Primary Sponsor: Senator Jim Rosapepe (D)

(2025.03.17)

Committee: Budget and Taxation (Senate)

Summary:

Altering, subject to certain limitations, the maximum tax rate that a county may impose on an individual's Maryland taxable income; limiting the number of brackets that a county that imposes the county income tax on a bracket basis may set; and requiring a county that imposes the county income tax on a bracket basis to use certain income bracket thresholds; and applying the Act to taxable years beginning after December 31, 2026.

Cross-filed Bill: HB151

Statutes Amended:

10-106 Article - Tax - General

MD - SB91 Economic Development - Income Tax Benefit Transfer Program - Establishment

Last Action: Hearing 1/15 at 10:30 a.m. (January 8, 2025 in the Senate)

Primary Sponsor: Senator Brian J. Feldman (D)

Committee: Budget and Taxation (Senate)

Summary:

Establishing the Income Tax Benefit Transfer Program within the Department of Commerce to allow eligible technology companies in the State with unused amounts of net operating loss subtraction modifications or income tax credits to transfer those tax benefits for use by other business taxpayers in the State to assist in funding expenses incurred by the eligible technology companies in connection with operations in the State; requiring the Department, in consultation with the Comptroller, to administer the Program; etc.

Cross-filed Bill: HB35

Statutes Amended:

10-721 Article - Tax - General

1-101, 6-1101 through 6-1106 Article - Economic Development

MD - SB99 Income Tax - Subtraction Modification for Military Retirement Income (Keep Our Heroes Home Act)

Last Action: Hearing 1/15 at 10:30 a.m. (January 8, 2025 in the Senate)

Primary Sponsor: Senator Johnny Ray Salling (R)

Committee: Budget and Taxation (Senate)

Summary:

Increasing, from \$20,000 to \$40,000 over a 2-year period, the amount of a certain subtraction modification under the Maryland income tax for certain military retirement income received by individuals, regardless of age, during a taxable year for certain military service.

Cross-filed Bill: HB60

(2025.03.17)

Statutes Amended:

10-207 Article - Tax - General

[MD - SB104 Income Tax - Credit for Individuals Residing With and Caring for Elderly Parents](#)

Last Action: Hearing 1/15 at 10:30 a.m. (January 8, 2025 in the Senate)

Primary Sponsor: Senator William G. Folden (R)

Committee: Budget and Taxation (Senate)

Summary:

Allowing a credit of \$3,000 against the State income tax for an individual who resides with and provides care for a certain elderly parent during the taxable year under certain circumstances; making the credit refundable; and applying the Act to all taxable years beginning after December 31, 2024.

Statutes Amended:

10-758 Article - Tax - General

[MD - SB116 Data Center Impact Analysis and Report](#)

Last Action: Referred Economic Matters (March 15, 2025 in the House)

Primary Sponsor: Senator Karen Lewis Young (D)

Committees:

Economic Matters (House)

Education, Energy, and the Environment (Senate)

Summary:

Requiring the Department of the Environment, the Maryland Energy Administration, and the University of Maryland School of Business, in coordination with the Department of Legislative Services, to conduct an analysis of the likely environmental, energy, and economic impacts of data center development in the State; and requiring the Department of Legislative Services to coordinate preparation of the final report to be submitted to the Governor and the General Assembly by September 1, 2026.

Cross-filed Bill: HB270

Amendments:

183621/1

183627/1

[MD - SB132 Short-Term Rentals and Home Amenity Rentals - Taxation, Regulation, and Crimes](#)

Last Action: Hearing canceled (Education, Energy, and the Environment) (March 6, 2025 in the Senate)

Primary Sponsor: Senator Brian J. Feldman (D)

(2025.03.17)

Committees:

Budget and Taxation (Senate)

Education, Energy, and the Environment (Senate)

Summary:

Applying certain health and safety requirements to short-term rental units and home amenities; prohibiting certain activities at a home amenity or short-term rental; authorizing the Mayor and City Council of Baltimore City or the governing body of a county to adopt certain rules or regulations relating to short-term rentals; including "short-term rental platform" and "short-term rental unit" in the definition of "hotel" for the purpose of the county and municipal corporation hotel rental tax; etc.

Cross-filed Bill: HB87

Statutes Amended:

10-201, 3-902 Article - Criminal Law

15-301 through 15-304 Article - Business Regulation

20-401 Article - Local Government

[MD - SB143 State Department of Assessments and Taxation and Department of General Services - Property Appraisal Aids - Geographic Images](#)

Last Action: Hearing 1/15 at 10:30 a.m. (January 8, 2025 in the Senate)

Primary Sponsor: Senator Jim Rosapepe (D)

Committee: Budget and Taxation (Senate)

Summary:

Requiring the State Department of Assessments and Taxation to prepare, install, and maintain certain appraisal aids that consist of a database of statewide and local geographic images; requiring the Department of General Services to procure for the State a certain uniform system needed for the installation and upkeep of the appraisal aids; and requiring each county and Baltimore City to reimburse the State for 100% of the costs of the database less than \$1,000,000 and 50% of the costs over \$1,000,000.

Cross-filed Bill: HB6

Statutes Amended:

2-106, 2-210 Article - Tax - Property

[MD - SB144 Corporations and Associations - Limited Worker Cooperative Associations - Authorization \(Maryland Limited Worker Cooperative Association Act\)](#)

Last Action: Referred Economic Matters (February 14, 2025 in the House)

Primary Sponsor: Senator Mary Washington (D)

Committees:

Judicial Proceedings (Senate)

(2025.03.17)

Economic Matters (House)

Summary:

Authorizing the formation of limited worker cooperative associations; defining "limited worker cooperative association" as a Maryland limited liability company that elects to be a limited worker cooperative association in accordance with the provisions of the Act; and establishing rules and procedures for the formation, governance, conversion, and dissolution of limited worker cooperative associations.

Cross-filed Bill: HB15

Amendments:

733224/1

Statutes Amended:

10-906, 11-601, 4-301, 9-314 Article - Tax - General

1-101, 1-203, 1-401, 1-404, 1-502, 1-503, 4A-12A-01 through 4A-12A-22 Article - Corporations and Associations

MD - SB148 State Board of Public Accountancy - Emeritus Status

Last Action: Text - Third - State Board of Public Accountancy - Emeritus Status (March 14, 2025 in the Senate)

Primary Sponsor: Senator Arthur Ellis (D)

Committee: Education, Energy, and the Environment (Senate)

Summary:

Authorizing the State Board of Public Accountancy to place a licensee on emeritus status under certain circumstances; and requiring the Board to reinstate the license of an individual who is on emeritus status under certain circumstances.

Cross-filed Bill: HB427

Amendments:

293227/1

Statutes Amended:

2-311, 2-313.1, 2-314, 2-601, 2-603 Article - Business Occupations and Professions

MD - SB149 Climate Change Adaptation and Mitigation - Total Assessed Cost of Greenhouse Gas Emissions - Study and Reports

Last Action: Text - Third - Climate Change Adaptation and Mitigation - Total Assessed Cost of Greenhouse Gas Emissions - Study and Reports (March 14, 2025 in the Senate)

Primary Sponsor: Senator Katie Fry Hester (D)

Committees:

Finance (Senate)

(2025.03.17)

Education, Energy, and the Environment (Senate)

Summary:

Establishing the Climate Change Adaptation and Mitigation Payment Program in the Department of the Environment to secure payments from certain businesses that extract fossil fuels or refine petroleum products in order to provide a source of revenue for State efforts to adapt to and mitigate the effects of climate change and to address the health impacts of climate change on vulnerable populations; establishing the Climate Change Adaptation and Mitigation Fund to support efforts to mitigate the effects of climate change; etc.

Cross-filed Bill: HB128

Amendments:

313922/1

333728/1

363026/1

Statutes Amended:

14-110.4, 14-110.5 Article - Public Safety

2-1504, 2-1701 through 2-1708 Article - Environment

5-222, 8-2B-03 Article - Natural Resources

7-1202, 7-1203 Article - Transportation

9-2012, 9-2015, 9-20B-05 Article - State Government

MD - SB183 State Department of Assessments and Taxation - Notification of Constant Yield Tax Rate - Alteration

Last Action: Hearing 3/18 at 1:00 p.m. (March 3, 2025 in the House)

Primary Sponsor: Chair, Budget and Taxation Committee

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: March 18, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Altering the requirement that the State Department of Assessments and Taxation notify each taxing authority of the constant yield tax rate for each taxable year by requiring that the notice be sent by the Department to a taxing authority only on the request of the taxing authority.

Cross-filed Bill: HB133

(2025.03.17)

Amendments:

543227/1

Statutes Amended:

2-205 Article - Tax - Property

[MD - SB192 Property Tax - Tax Sales - Revisions](#)

Last Action: Hearing 1/22 at 10:30 a.m. (January 14, 2025 in the Senate)

Primary Sponsor: Chair, Budget and Taxation Committee

Committee: Budget and Taxation (Senate)

Summary:

Requiring that certain owner-occupied property be withheld from tax sale; requiring a county or municipal corporation to withhold from tax sale certain property when the taxes consist only of a lien for unpaid water and sewer service; authorizing a county or a municipal corporation to withhold from tax sale certain property designated for redevelopment purposes; altering the contents of certain statements required to be sent to an owner of property subject to tax sale; etc.

Cross-filed Bill: HB59

Statutes Amended:

14-811, 14-817, 14-817.1, 14-820, 14-828, 14-833, 14-836, 14-843, 14-844, 14-845, 14-849.1, 14-879, 14-883, 14-884 Article - Tax - Property

[MD - SB204 Property Tax - Deadline to Set County and Municipal Corporation Tax Rates - Alteration](#)

Last Action: Hearing 3/18 at 1:00 p.m. (March 3, 2025 in the House)

Primary Sponsor: Chair, Budget and Taxation Committee

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: March 18, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Altering, from July 1 to June 20, the deadline by which the governing body of a county or municipal corporation is required to set its property tax rate for the next taxable year.

Cross-filed Bill: HB101

Amendments:

733126/1

(2025.03.17)

Statutes Amended:

6-302, 6-303 Article - Tax - Property

[MD - SB218 Business Occupational and Professional Licenses - Suspension and Revocation for Workplace Fraud](#)

Last Action: Withdrawn by Sponsor (January 27, 2025 in the Senate)

Primary Sponsor: Chair, Finance Committee

Committee: Finance (Senate)

Summary:

Requiring, under certain circumstances, the Commissioner of Labor and Industry to notify a licensing authority when a licensee is found in violation of certain workplace fraud provisions; requiring licensing authorities to suspend or revoke the licenses of licensees who are reported by the Commissioner; and establishing certain appeal and license reinstatement procedures.

Cross-filed Bill: HB264

Statutes Amended:

3-912 Article - Labor and Employment

[MD - SB220 Alcohol, Tobacco, and Cannabis Commission - Enforcement Activities - Memorandum of Understanding](#)

Last Action: Hearing 1/16 at 3:00 p.m. (January 9, 2025 in the Senate)

Primary Sponsor: Chair, Finance Committee

Committee: Finance (Senate)

Summary:

Repealing a requirement that the Alcohol, Tobacco, and Cannabis Commission and the Comptroller of Maryland enter into a memorandum of understanding for cooperative activities in inspections and other enforcement activities.

Cross-filed Bill: HB112

Statutes Amended:

1-321 Article - Alcoholic Beverages and Cannabis

[MD - SB221 Cannabis - Wholesaler License - Establishment](#)

Last Action: Hearing 1/30 at 1:00 p.m. (January 14, 2025 in the Senate)

Primary Sponsor: Chair, Finance Committee

Committee: Finance (Senate)

Summary:

Establishing a cannabis wholesaler license; and altering the maximum fee certain applicants for cannabis licenses must pay for initial licensing or renewal of licenses.

(2025.03.17)

Cross-filed Bill: HB204

Statutes Amended:

36-101, 36-401, 36-403, 36-404, 36-412 Article - Alcoholic Beverages and Cannabis

MD - SB222 Public Health – Cannabis Public Health Advisory Council – Membership

Last Action: Hearing 3/19 at 2:30 p.m. (March 15, 2025 in the House)

Primary Sponsor: Chair, Finance Committee

Committees:

Finance (Senate)

Health and Government Operations (House)

Scheduled Hearings:

Health and Government Operations (House)

Date: March 19, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 240, Annapolis, MD

Health and Government Operations (House)

Date: March 19, 2025

Time: 2:30pm (EDT)

Location: House Office Building, Room 240, Annapolis, MD

Summary:

Altering the membership of the Cannabis Public Health Advisory Council to include the Administrator of the Motor Vehicle Administration or the Administrator's designee and the Executive Director of the Office of Social Equity in the Maryland Cannabis Administration or the Executive Director's designee.

Cross-filed Bill: HB46

Amendments:

433327/1

Statutes Amended:

13-4502 Article - Health - General

MD - SB225 Family and Medical Leave Insurance Program – Application Year and Participation of Self-Employed Individuals

Last Action: Hearing 1/29 at 1:00 p.m. (January 14, 2025 in the Senate)

Primary Sponsor: Chair, Finance Committee

Committee: Finance (Senate)

(2025.03.17)

Summary:

Requiring the Maryland Department of Labor to adopt regulations establishing an optional self-employed enrollment program governing the participation of self-employed individuals in the Family and Medical Leave Insurance Program; repealing certain requirements related to the payment of contributions to the Program by participating self-employed individuals; excluding participating self-employed individuals from certain provisions of law governing the payment of benefits under the Program; etc.

Cross-filed Bill: HB102

Statutes Amended:

8.3-101, 8.3-201, 8.3-601, 8.3-703 Article - Labor and Employment

MD - SB228 Limited Line Credit Insurance - Qualification of Applicants

Last Action: Referred Economic Matters (February 7, 2025 in the House)

Primary Sponsor: Chair, Finance Committee

Committees:

Finance (Senate)

Economic Matters (House)

Summary:

Altering certain requirements relating to programs of instruction for applicants for certain limited lines credit insurance licenses; and requiring the insurer that provides the program of instruction to retain records relating to the program of instruction while in use and for a period of at least 5 years after its last use.

Cross-filed Bill: HB30

Statutes Amended:

10-104, 10-105 Article - Insurance

MD - SB241 Cyber Maryland Program - Revisions

Last Action: Hearing 1/30 at 1:00 p.m. (January 14, 2025 in the Senate)

Primary Sponsor: Chair, Education, Energy, and the Environment Committee

Committee: Education, Energy, and the Environment (Senate)

Summary:

Transferring the Cyber Maryland Program from the Maryland Technology Development Corporation to the Maryland Department of Labor; altering the duties of the Program; altering the purposes for which the Cyber Maryland Fund may be used; repealing certain funding requirements related to the Program; and altering the membership of the Cyber Maryland Board.

Cross-filed Bill: HB82

(2025.03.17)

Statutes Amended:

10-491 Article - Economic Development

11-1701 Article - Labor and Employment

MD - SB261 State Board of Public Accountancy - Sunset Extension and Report

Last Action: Referred Economic Matters (March 7, 2025 in the House)

Primary Sponsor: Chair, Education, Energy, and the Environment Committee

Committees:

Economic Matters (House)

Education, Energy, and the Environment (Senate)

Summary:

Continuing the State Board of Public Accountancy in accordance with the provisions of the Maryland Program Evaluation Act (sunset law) by extending to July 1, 2030, the termination provisions relating to the statutory and regulatory authority of the Board; and requiring the Maryland Department of Labor to submit a certain report to the Joint Audit and Evaluation Committee on or before July 1, 2028.

Cross-filed Bill: HB63

Statutes Amended:

2-201, 2-702 Article - Business Occupations and Professions

MD - SB278 Tax Relief and State Personnel Equality for Service Members Act

Last Action: Referred Appropriations Ways and Means (March 15, 2025 in the House)

Primary Sponsor: Senator Bryan W. Simonaire (R)

Committees:

Budget and Taxation (Senate)

Appropriations (House)

Ways and Means (House)

Education, Energy, and the Environment (Senate)

Summary:

Establishing rules of interpretation related to the uniformed services; altering the rule of interpretation for "veteran"; and altering the application of certain provisions of law governing personnel, pensions, and taxation to apply to all uniformed services, rather than only the armed forces.

Cross-filed Bill: HB691

Amendments:

793328/1

953425/1

(2025.03.17)

Statutes Amended:

10-101, 10-207, 10-208, 1-101, 11-204, 11-206, 13-908 Article - Tax - General

10-204, 10-204.2, 1-101, 9-102, 9-219, 9-258 Article - Tax - Property

1-101.1, 1-101.2, 1-103.1, 1-114.1, 1-114.2, 1-116, 1-117 Article - General Provisions

1-101, 1-203, 1-204 Article - Local Government

1-101, 2-701, 2-703, 2-705, 2-706, 2-707, 7-203, 7-207, 9-1104 Article - State Personnel and Pensions

9-901 Article - State Government

MD - SB279 Employment and Insurance Equality for Service Members Act

Last Action: Referred Economic Matters (March 13, 2025 in the House)

Primary Sponsor: Senator Bryan W. Simonaire (R)

Committees:

Finance (Senate)

Economic Matters (House)

Education, Energy, and the Environment (Senate)

Summary:

Establishing rules of interpretation related to the uniformed services; altering the rule of interpretation for "veteran"; and altering the application of certain provisions of law governing the regulation of business, economic development, insurance, and labor and employment to apply to all uniformed services, rather than only the armed forces.

Cross-filed Bill: HB895

Amendments:

783629/1

Statutes Amended:

10-101, 10-111, 10-116.1, 10-408.1, 1-101, 1-203.1, 18-109, 20-502, 27-501, 8-404 Article - Insurance

1-101, 11-503, 3-708, 3-714, 3-803, 8.3-101, 8.3-701, 8.3-702, 8-1001, 8-906 Article - Labor and Employment

1-101, 11-612.2, 12-119 Article - Financial Institutions

1-101, 12-302, 15-204, 19-207, 2.5-101, 2.5-103, 2.5-104, 2.5-105, 2.5-106, 5-803 Article - Business Regulation

1-115, 1-116, 1-117, 1-118 Article - General Provisions

14-1201 Article - Commercial Law

14-601 Article - State Finance and Procurement

5-1001, 5-1002, 5-1003, 5-1006, 6-301 Article - Economic Development

7-101, 7-308 Article - Business Occupations and Professions

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9-901 Article - State Government

MD - SB294 Maryland Cybersecurity Council - Alterations

Last Action: Hearing 3/25 at 1:00 p.m. (March 15, 2025 in the House)

Primary Sponsor: Senator Brian J. Feldman (D)

Committees:

Health and Government Operations (House)

Education, Energy, and the Environment (Senate)

Scheduled Hearing:

Health and Government Operations (House)

Date: March 25, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 240, Annapolis, MD

Summary:

Altering the selection of the membership and chair of the Maryland Cybersecurity Council.

Cross-filed Bill: HB376

Amendments:

753820/1

Statutes Amended:

9-2901 Article - State Government

MD - SB295 Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)

Last Action: Hearing 3/20 at 1:00 p.m. (March 3, 2025 in the House)

Primary Sponsor: Senator Cory V. McCray (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: March 20, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Establishing the Income Tax Reconciliation Program in the State to allow certain justice-involved individuals to establish installment payment plans and receive a waiver of any interest and

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penalties that accrue for unpaid income tax due for a taxable year beginning after December 31, 2024, but before January 1, 2030; requiring the Comptroller to administer the Program; requiring the Comptroller, in collaboration with the Department of Public Safety and Correctional Services, to develop an awareness campaign about the Program; etc.

Cross-filed Bill: HB634

Statutes Amended:

13-604, 13-606, 13-701, 13-714, 2-120 Article - Tax - General

6-237 Article - Criminal Procedure

MD - SB302 Maryland Small Business Innovation Research and Technology Transfer Incentive Program - Alterations

Last Action: Hearing 3/20 at 1:00 p.m. (March 3, 2025 in the House)

Primary Sponsor: Senator Clarence K. Lam (D)

Committees:

Finance (Senate)

Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: March 20, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Repealing certain provisions of law specifying certain limitations on awards or investments provided to certain small businesses under the Maryland Small Business Innovation Research and Technology Transfer Incentive Program.

Cross-filed Bill: HB1450

Statutes Amended:

10-474, 10-476 Article - Economic Development

MD - SB321 Budget Reconciliation and Financing Act of 2025

Last Action: Hearing 2/28 at 12:00 p.m. (February 14, 2025 in the Senate)

Primary Sponsor: President

Committee: Budget and Taxation (Senate)

Summary:

Establishing or altering certain administrative penalties; altering or repealing certain required appropriations; authorizing the use of certain funds for certain purposes; establishing certain funds; authorizing, requiring, or altering the distribution of certain revenue; altering the rates and

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rate brackets under the State income tax on certain income of individuals; requiring certain groups of corporations to file a combined income tax return reflecting the aggregate income tax liability of all members of the group; etc.

Cross-filed Bill: HB352

Statutes Amended:

10-105, 10-217, 10-218, 10-219, 10-220, 10-402.1, 10-702, 10-740, 10-741, 10-751, 10-811, 11-104, 2-1302.2, 2-202, 2-606, 2-701, 2-702, 7-201 through 7-234, 7-309 Article - Tax - General
10-1303 Article - Human Services
10-407, 11-204.4, 11-204.7, 2-701, 2-710, 2-712, 5-503, 5-506, 8-706, 8-801.1, 9-204 Article - Agriculture
10-501, 10-526, 13-601, 13-611 Article - Economic Development
11-1302, 11-1501, 11-1506, 11-606, 8-421, 8-605.1, 8-609, 8-612, 8-613 Article - Labor and Employment
11-208 Article - Corporations and Associations
11-934 Article - Criminal Procedure
12-120, 13-809, 13-901, 13-912, 13-916, 13-917, 13-937, 13-955, 17-106, 18.8-101 through 18.8-106, 2-103.1, 23-205, 3-202, 3-601, 7-406 Article - Transportation
13-1114 Article - Financial Institutions
13-1116, 15-157, 19-112, 7-101, 7-205, 7-409, 7-717 Article - Health - General
1-323, 36-206 Article - Alcoholic Beverages and Cannabis
14-405, 16-512, 18-3701, 18-3704, 18-3802, 18-3806, 24-204, 7-1501, 7-1508, 7-414.1, 7-447.1, 7-810, 8-415 Article - Education
14-4101, 14-4104 Article - Commercial Law
15-807, 15-808, 15-815, 15-816, 15-819, 4-104, 5-203.1, 6-843, 7-503, 7-506 Article - Environment
16-503 Article - Local Government
2011, 2013, 2014, 2015, 2017, 2018, 2019, 2020, 2023, 2024 Article - Chapter of the Acts
2-106, 9-103 Article - Tax - Property
21-205, 21-206, 9-1A-27, 9-1E-12, 9-20B-05, 9-3209 Article - State Government
21-304, 21-308 Article - State Personnel and Pensions
3-103, 5-2001, 8-2A-02, 8-709 Article - Natural Resources
3.5-309, 6-104, 7-114.2, 7-311, 7-325 Article - State Finance and Procurement
4-1011 Article - Public Safety
4-511 Article - Housing and Community Development
8-1006 Article - Real Property

[MD - SB324 Admissions and Amusement Tax - Food and Beverages](#)

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Last Action: Hearing 1/29 at 10:30 a.m. (January 15, 2025 in the Senate)

Primary Sponsor: Senator Cory V. McCray (D)

Committee: Budget and Taxation (Senate)

Summary:

Authorizing a county or a municipal corporation to impose the admissions and amusement tax on certain gross receipts derived from the sale of food or beverages for consumption on the premises; prohibiting the imposition of the admissions and amusement tax on certain sales of food or beverages; establishing a maximum tax rate of 3% that a county or a municipal corporation may set on the sale of food or beverages; and providing that a certain combined maximum tax rate does not include a tax rate on the sale of food or beverages.

Cross-filed Bill: HB997

Statutes Amended:

4-101, 4-102, 4-103, 4-105 Article - Tax - General

MD - SB325 Income Tax - Credit for Employers of Eligible Apprentices - Alterations

Last Action: Hearing 1/22 at 10:30 a.m. (January 15, 2025 in the Senate)

Primary Sponsor: Senator Mary Beth Carozza (R)

Committee: Budget and Taxation (Senate)

Summary:

Altering the definition of "eligible apprentice" for purposes of a certain credit against the State income tax for the employment of certain eligible apprentices by repealing a certain wage requirement; extending the termination of the credit until June 30, 2031; and applying the Act to taxable years beginning after December 31, 2024.

Cross-filed Bill: HB1047

Statutes Amended:

10-742 Article - Tax - General

2017, 2020 Article - Chapter of the Acts

MD - SB327 Affordable Housing Payment In Lieu of Taxes Expansion Act

Last Action: Referred Ways and Means Environment and Transportation (March 13, 2025 in the House)

Primary Sponsor: Senator Shelly Hettleman (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Environment and Transportation (House)

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Summary:

Authorizing an owner of real property used for rental housing and the governing body of a county to enter into a payment in lieu of taxes agreement for maintaining at least 50% of the rental housing units located at the real property as affordable dwelling units for at least 15 years; and applying the Act to all taxable years beginning after June 30, 2025.

Cross-filed Bill: HB390

Amendments:

653622/1

Statutes Amended:

7-501 Article - Land Use

7-522 Article - Tax - Property

MD - SB330 Property Tax Credit - Disabled or Fallen Law Enforcement Officer or Rescue Worker - Alterations

Last Action: Hearing 3/18 at 1:00 p.m. (March 3, 2025 in the House)

Primary Sponsor: Senator Michael A. Jackson (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: March 18, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Altering, for purposes of a certain property tax credit for a certain dwelling, the definition of "fallen law enforcement officer or rescue worker" to include disabled law enforcement officers or rescue workers who have died regardless of the cause of death; authorizing, under certain circumstances, the amount of the credit for a dwelling owned by a disabled or fallen law enforcement officer or rescue worker or the surviving spouse or cohabitant to be in the same proportion as the property tax credit initially granted for the dwelling; etc.

Amendments:

433328/1

Statutes Amended:

9-210 Article - Tax - Property

MD - SB340 Internet Gaming - Authorization and Implementation

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Last Action: Hearing 1/29 at 10:30 a.m. (January 16, 2025 in the Senate)

Primary Sponsor: Senator Ron Watson (D)

Committee: Budget and Taxation (Senate)

Summary:

Authorizing the State Lottery and Gaming Control Commission to issue certain licenses to certain qualified applicants to conduct or participate in certain Internet gaming operations in the State; requiring the Commission to regulate Internet gaming and the conduct of Internet gaming in the State; requiring an Internet gaming licensee to require individuals to provide proof of the registration in order to participate in Internet gaming; etc.

Statutes Amended:

5-1501 Article - Economic Development

5-206, 5-235 Article - Education

8-803 Article - Labor and Employment

9-1A-28, 9-1A-29, 9-1F-01 through 9-1F-13 Article - State Government

[MD - SB344 Property Tax Credit - Retail Service Station Conversions](#)

Last Action: Hearing 3/18 at 1:00 p.m. (March 3, 2025 in the House)

Primary Sponsor: Senator Benjamin Brooks (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: March 18, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Authorizing the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation to grant, by law, a credit against the county or municipal corporation property tax on real property if use of the real property has been converted from a retail service station to other certain uses; and authorizing the State to pay to each county or municipal corporation that grants the property tax credit under the Act 50% of forgone revenue.

Cross-filed Bill: HB341

Amendments:

963321/1

Statutes Amended:

9-275 Article - Tax - Property

MD - SB345 Pesticides - PFAS Chemicals - Prohibitions

Last Action: Hearing 2/18 at 1:00 p.m. (February 3, 2025 in the Senate)

Primary Sponsor: Senator Benjamin Brooks (D)

Committee: Education, Energy, and the Environment (Senate)

Summary:

Requiring, by January 1, 2026, the Department of Agriculture to develop and maintain a list of certain registered pesticides that list PFAS chemicals as an active ingredient on the labeling accompanying the pesticide; prohibiting, beginning June 1, 2026, a person from using, for certain purposes, PFAS pesticides listed by the Department; prohibiting, beginning June 1, 2028, a person from using PFAS pesticides in the State; etc.

Cross-filed Bill: HB386

Statutes Amended:

5-101, 5-201, 5-210.6 Article - Agriculture

MD - SB355 Family and Medical Leave Insurance Program - Delay of Implementation

Last Action: Hearing 2/05 at 2:00 p.m. (January 20, 2025 in the Senate)

Primary Sponsor: Senator Stephen S. Hershey, Jr. (R)

Committee: Finance (Senate)

Summary:

Altering, from July 1, 2025, to July 1, 2027, and from July 1, 2026, to July 1, 2028, the dates on which the payment of contributions and the submission of claims for benefits, respectively, are to begin under the Family and Medical Leave Insurance Program.

Statutes Amended:

8.3-601, 8.3-701, 8.3-703 Article - Labor and Employment

MD - SB377 Economic Development - Business Resource Initiative for Developmental Growth and Empowerment (BRIDGE) Program - Establishment

Last Action: Hearing 2/13 at 1:00 p.m. (January 30, 2025 in the Senate)

Primary Sponsor: Senator Alonzo T. Washington (D)

Committee: Finance (Senate)

Summary:

Establishing the Business Resource Initiative for Developmental Growth and Empowerment (BRIDGE) Program and Fund in the Department of Commerce to provide grants to certain business entities to establish certain business incubators.

Cross-filed Bill: HB648

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Statutes Amended:

1-101, 5-2701 through 5-2706 Article - Economic Development

[MD - SB405 Vehicle Laws - Fully Autonomous Vehicles - Human Safety Operators and Reporting Requirements](#)

Last Action: Withdrawn by Sponsor (February 7, 2025 in the Senate)

Primary Sponsor: Senator Johnny Ray Salling (R)

Committee: Judicial Proceedings (Senate)

Summary:

Requiring a human safety operator to be present in certain fully autonomous vehicles operating on highways in the State; requiring a manufacturer of a fully autonomous vehicle to submit to the Motor Vehicle Administration an incident report on any vehicle collision, certain citations for traffic violations, any disengagement event, or any assault or harassment of a passenger or human safety operator that occurs in the State and involves a fully autonomous vehicle under certain circumstances; etc.

Cross-filed Bill: HB439

Statutes Amended:

18.3-101 through 18.3-106 Article - Transportation

[MD - SB412 Income Tax - Subtraction Modification - Maryland 529 Plan Contributions](#)

Last Action: Hearing 2/05 at 2:00 p.m. (January 30, 2025 in the Senate)

Primary Sponsor: Senator Jeff Waldstreicher (D)

Committee: Budget and Taxation (Senate)

Summary:

Increasing, from \$2,500 to \$4,850, the amount of a subtraction modification under the Maryland income tax for certain contributions made to a Maryland Senator Edward J. Kasemeyer Prepaid College Trust account, Maryland Senator Edward J. Kasemeyer College Investment Plan, or Broker-Dealer College Investment Plan for a taxable year beginning after December 31, 2025; etc.

Statutes Amended:

10-208 Article - Tax - General

[MD - SB414 Income Tax Credit - Parent of Stillborn Child](#)

Last Action: Hearing 3/27 at 1:00 p.m. (March 15, 2025 in the House)

Primary Sponsor: Senator Jeff Waldstreicher (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

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Scheduled Hearing:

Ways and Means (House)

Date: March 27, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Allowing a parent of a stillborn child a refundable credit of \$1,000 against the State income tax for each birth for which a certain certificate of birth resulting in stillbirth or a certificate of fetal death has been issued; and applying the Act to taxable years beginning after December 31, 2025.

Amendments:

563721/1

Statutes Amended:

10-758 Article - Tax - General

[MD - SB427 Economic Development - Delivering Economic Competitiveness and Advancing Development Efforts \(DECADE\) Act](#)

Last Action: Hearing 3/04 at 1:00 p.m. (Budget and Taxation) (February 7, 2025 in the Senate)

Primary Sponsor: President

Committees:

Budget and Taxation (Senate)

Finance (Senate)

Summary:

Requiring the Department of Commerce to evaluate the potential employment and economic growth of the State's industry sectors and establish a certain list of industry sectors and activities to be considered for additional support; repealing the Maryland Economic Development Commission and Commerce Subcabinet; altering the designation, administration, and purposes of and eligibility for certain economic development programs; altering eligibility for and the calculation of certain economic development incentives; etc.

Cross-filed Bill: HB498

Statutes Amended:

10-101, 10-115, 10-133, 10-137, 10-138, 10-139 through 10-146, 10-149, 10-150 through 10-155, 10-401, 10-408, 10-415, 10-470, 10-501, 10-528, 12-201, 12-207, 16-102, 2.5-106, 2.5-201 through 2.5-207, 2-113, 2-116, 3-201, 3-202, 3-203, 3-401, 3-402, 3-403, 3-408 through 3-410, 3-411, 5-1001, 5-1002, 5-1003 through 5-1005, 5-1006, 5-1007, 5-102, 5-1204, 5-1401, 5-1501, 5-201, 5-203, 5-205, 5-2301, 5-2401, 5-2402, 5-301, 5-305 through 5-307, 5-310, 5-311 through 5-316, 5-319 through 5-321, 5-322, 5-323, 5-324, 5-325, 5-329, 5-338, 5-401, 5-464, 5-501, 5-502, 5-505, 5-506 through 5-508, 5-506 through 5-514, 5-517, 5-518, 5-519 through 5-523, 5-524

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through 5-528, 5-529, 5-530, 5-533, 5-534, 5-535 through 5-538, 5-539 through 5-543, 5-544, 5-545, 5-546, 5-549 through 5-551, 5-552, 5-553, 5-554, 5-555 through 5-558, 5-559, 5-561, 5-562, 5-563 through 5-565, 5-566 through 5-575, 6-1007, 6-309, 6-407, 6-601, 6-604, 6-614 Article - Economic Development

10-702, 10-721, 10-725, 10-730, 10-732, 10-733, 10-733.1 Article - Tax - General

1-203 Article - Corporations and Associations

2000, 2005, 2010, 2013, 2018, 2019, 2021, 2023 Article - Chapter of the Acts

4-509, 6.5-107, 6-404 Article - Housing and Community Development

7-314 Article - State Finance and Procurement

9-103.1, 9-229 Article - Tax - Property

9-1A-26, 9-1A-27, 9-3101 through 9-3104 Article - State Government

9.5-113.1 Article - Education

MD - SB431 Registered Apprenticeship Investments for a Stronger Economy (RAISE) Act

Last Action: Text - Third - Registered Apprenticeship Investments for a Stronger Economy (RAISE) Act (March 14, 2025 in the Senate)

Primary Sponsor: President

Committee: Finance (Senate)

Summary:

Authorizing the State Board of Plumbing to waive the license examination requirement for a journey plumber license; authorizing the Secretary of Labor to waive the examination for certain licenses; altering the duties of the Maryland Apprenticeship and Training Council; repealing the Youth Apprenticeship Advisory Committee; establishing the Maryland Office of Registered Apprenticeship Development to market and advance the registered apprenticeship system throughout the State; etc.

Cross-filed Bill: HB501

Amendments:

753628/1

Statutes Amended:

11-405, 11-409, 11-410, 11-411, 11-607 Article - Labor and Employment

6-226 Article - State Finance and Procurement

MD - SB472 Property Tax - Property Adjacent to Rail Stations - Subclasses and Special Rates

Last Action: Referred Ways and Means Environment and Transportation (March 13, 2025 in the House)

Primary Sponsor: Senator Jim Rosapepe (D)

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Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Environment and Transportation (House)

Summary:

Authorizing the Mayor and City Council of Baltimore City or the governing body of a county to establish, by law, a subclass of real property consisting of improvements to real property located within 1 mile of a rail station and to set a special property tax rate for the property; authorizing the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation to set, by law, a tax penalty against the total tax liability on the property for which a special tax rate has been set; etc.

Cross-filed Bill: HB330

Amendments:

833226/1

Statutes Amended:

14-702, 4-201, 6-202.2, 6-302 Article - Tax - Property

MD - SB487 Procurement - Major Information Technology Development Projects

Last Action: Hearing 2/05 at 3:00 p.m. (January 30, 2025 in the Senate)

Primary Sponsor: Senator J.B. Jennings (R)

Committee: Budget and Taxation (Senate)

Summary:

Requiring the Secretary of Information Technology to conduct a certain risk assessment of certain major information technology development projects under certain circumstances; authorizing the Secretary to recommend an increase in a certain limitation of liability amount under certain circumstances; requiring the Chief Procurement Officer to review a certain recommendation; authorizing the Chief Procurement Officer to approve a certain change to a certain limitation of liability; etc.

Statutes Amended:

13-228, 3.5-301, 3.5-308, 3.5-309 Article - State Finance and Procurement

MD - SB488 Manufacturing Business Personal Property Tax - Optional Exemption

Last Action: Text - Third - Manufacturing Business Personal Property Tax - Optional Exemption (March 14, 2025 in the Senate)

Primary Sponsor: Senator J.B. Jennings (R)

Committee: Budget and Taxation (Senate)

(2025.03.17)

Summary:

Exempting all personal property, including manufacturing inventory, in the possession of a person engaged in a manufacturing business that is a small- or medium-sized enterprise from the personal property tax, including any special taxing district property tax.

Cross-filed Bill: HB168

Amendments:

173321/1

Statutes Amended:

1-101, 6-104, 7-109, 7-222, 7-225, 7-225.1, 7-508 Article - Tax - Property

MD - SB496 Department of Commerce - Complaint Portal and Annual Report

Last Action: Hearing 2/13 at 1:00 p.m. (January 30, 2025 in the Senate)

Primary Sponsor: Senator Arthur Ellis (D)

Committee: Finance (Senate)

Summary:

Requiring the Department of Commerce to create and maintain a complaint portal for reporting when a governmental unit takes longer than 60 days to process an application for a license, form, certificate, certification, permit, or registration for a business or nonprofit organization; and requiring the Department, by September 15, 2025, and each September 15 thereafter, to submit an annual report to certain committees of the General Assembly on the complaints filed through the portal.

Cross-filed Bill: HB1038

Statutes Amended:

2.5-110 Article - Economic Development

MD - SB502 Property Tax - Credit for Law Enforcement Officer or Rescue Worker - Expansion to Judicial Officer

Last Action: Hearing 3/18 at 1:00 p.m. (March 3, 2025 in the House)

Primary Sponsor: Senator Paul D. Corderman (R)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: March 18, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 130, Annapolis, MD

(2025.03.17)

Summary:

Authorizing the governing body of a county or municipal corporation or the Mayor and City Council of Baltimore City to provide a certain property tax credit to certain judicial officers, surviving spouses, or cohabitants; requiring the county or municipal corporation to define, by law, who is a correctional officer and judicial officer; and applying the Act retroactively to all taxable years beginning after June 30, 2022.

Cross-filed Bill: HB1200

Amendments:

613421/1

Statutes Amended:

9-210 Article - Tax - Property

MD - SB516 Property Tax - Day Care Centers, Child Care Homes, and Child Care Centers

Last Action: Referred Ways and Means (March 13, 2025 in the House)

Primary Sponsor: Senator Nancy J. King (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Exempting personal property used in connection with certain large family child care homes from valuation and taxation; authorizing the Mayor and City Council of Baltimore City or the governing body of a county or a municipal corporation to grant, by law, a property tax credit against the real property tax owed on the portion of real property used for certain large family child care homes; increasing the maximum amount of a property tax credit that may be granted for certain child care homes and centers and day care centers; etc.

Cross-filed Bill: HB389

Amendments:

703627/1

Statutes Amended:

7-227, 9-213, 9-214 Article - Tax - Property

MD - SB550 Baltimore City - Property Tax - Authority to Establish a Subclass and Special Rate for Vacant Property Owned by Nonprofit Organizations

Last Action: Referred Ways and Means (March 13, 2025 in the House)

Primary Sponsor: Senator Cory V. McCray (D)

Committees:

Budget and Taxation (Senate)

(2025.03.17)

Ways and Means (House)

Summary:

Authorizing the Mayor and City Council of Baltimore City to establish, by law, a subclass of real property consisting of certain property owned by a nonprofit organization but no longer used for the purpose for which the nonprofit organization was established and to set a special property tax rate for that property.

Cross-filed Bill: HB1189

Amendments:

913422/1

Statutes Amended:

6-202.2, 6-302 Article - Tax - Property

[MD - SB557 Vehicle-Miles-Traveled Tax and Associated Mandated Devices - Prohibition \(Transportation Freedom Act of 2025\)](#)

Last Action: Hearing 3/06 at 1:00 p.m. (February 7, 2025 in the Senate)

Primary Sponsor: Senator Justin Ready (R)

Committee: Budget and Taxation (Senate)

Summary:

Prohibiting the State or a local jurisdiction from imposing or levying a vehicle-miles-traveled tax or certain other similar fees, tolls, or taxes; prohibiting the State or a local jurisdiction from requiring the installation of a device in or on a privately owned vehicle to facilitate the reporting of vehicle miles traveled; etc.

Cross-filed Bill: HB1008

Statutes Amended:

22-107 Article - Transportation

9-205, 9-401 Article - Tax - General

[MD - SB561 Corporations and Associations - Electric Cooperatives - Nonescheat Capital Credits](#)

Last Action: Referred Economic Matters (February 14, 2025 in the House)

Primary Sponsor: Senator Stephen S. Hershey, Jr. (R)

Committees:

Judicial Proceedings (Senate)

Economic Matters (House)

Summary:

Providing that certain unclaimed money held by an electric cooperative and due to a past member is not considered abandoned property; and authorizing an electric cooperative to use this money

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only to assist members of the cooperative or make donations to nonprofit, charitable organizations.

Cross-filed Bill: HB227

Statutes Amended:

17-304 Article - Commercial Law

5-601, 5-605, 5-650.1 Article - Corporations and Associations

MD - SB582 Sale of Residential Property - Taxes and Offers to Purchase (End Hedge Fund Control of Maryland Homes Act of 2025)

Last Action: Hearing 2/26 at 2:00 p.m. (Budget and Taxation) and Hearing canceled (Judicial Proceedings) (February 17, 2025 in the Senate)

Primary Sponsor: Senator Shaneka Henson (D)

Committees:

Budget and Taxation (Senate)

Judicial Proceedings (Senate)

Summary:

Authorizing a person who offers for sale to a third party improved single-family residential real property, for the first 30 days, to accept an offer to purchase the property made only by an individual, a community development organization, a nonprofit organization, or a real estate enterprise that owns an interest in less than 3% of all residential real property in the county; and altering the rate of the State transfer tax payable for an instrument of writing for a sale of certain residential real property under certain circumstances.

Cross-filed Bill: HB1428

Statutes Amended:

10-804 Article - Real Property

1-101, 13-1001, 13-1002, 13-201, 13-508, 13-509, 2-102, 2-4B-01, 2-4B-02, 7.7-101 through 7.7-301 Article - Tax - General

13-203 Article - Tax - Property

4-302, 4-303, 4-310 Article - Housing and Community Development

MD - SB598 Property Tax – Low–Income Housing Tax Credit – Valuation of Property

Last Action: Referred Ways and Means (March 13, 2025 in the House)

Primary Sponsor: Senator Shelly Hettleman (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

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Summary:

Requiring the supervisor of assessments for a county to evaluate a certain net operating income calculation when determining the value of commercial real property that is developed under low-income housing provisions of federal law; and applying the Act to all taxable years beginning after June 30, 2025.

Cross-filed Bill: HB585

Amendments:

793723/1

Statutes Amended:

8-105 Article - Tax - Property

MD - SB605 Digital Advertising Gross Revenues Tax - Assessments - Appeals and Corrections

Last Action: Hearing 3/27 at 1:00 p.m. (March 15, 2025 in the House)

Primary Sponsor: Senator Craig J. Zucker (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: March 27, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Establishing a certain appeal process for persons who are subject to the digital advertising gross revenues tax and receive a notice of assessment from the Comptroller; authorizing the Comptroller or the Comptroller's designee to issue an order to correct an erroneous assessment of the digital advertising gross revenues tax, subject to certain conditions; and applying the Act to assessments of the digital advertising gross revenues tax made after December 31, 2025.

Cross-filed Bill: HB546

Statutes Amended:

13-402, 13-508, 13-509 Article - Tax - General

MD - SB668 Earned Income Tax Credit - Individuals Without Qualifying Children - Eligibility

Last Action: Hearing 2/12 at 1:00 p.m. (February 11, 2025 in the Senate)

Primary Sponsor: Senator Guy Guzzone (D)

Committee: Budget and Taxation (Senate)

(2025.03.17)

Summary:

Expanding eligibility for the Maryland earned income tax credit for individuals without qualifying children by altering the income thresholds at which the credit phases out; providing that, after the 2024 tax year, the income threshold and phase-out amounts are adjusted annually for inflation; and applying the Act to all taxable years beginning after December 31, 2024.

Cross-filed Bill: HB708

Statutes Amended:

10-704 Article - Tax - General

MD - SB689 [Financial Institutions - Conventional Home Mortgage Loans - Assumption and Required Disclosures](#)

Last Action: Referred Economic Matters (March 15, 2025 in the House)

Primary Sponsor: Senator Dawn Gile (D)

Committees:

Finance (Senate)

Economic Matters (House)

Summary:

Requiring banking institutions, credit unions, mortgage lenders, mortgage lending businesses, and mortgage loan originators to include a certain provision in certain conventional home mortgage loans authorizing a certain borrower to purchase the property interest of a certain borrower in connection with a decree of absolute divorce if the lending entity determines that the assuming borrower qualifies for the loan; applying certain provisions of the Act retroactively; etc.

Cross-filed Bill: HB1018

Amendments:

983124/1

Statutes Amended:

11-501, 11-522, 11-601, 11-605.1, 5-514, 6-606, 6-606.1 Article - Financial Institutions

MD - SB724 [Baltimore City - Tax Sales - Heir-Occupied Property and Registry](#)

Last Action: Hearing 2/25 at 1:00 p.m. (February 3, 2025 in the Senate)

Primary Sponsor: Senator Cory V. McCray (D)

Committee: Budget and Taxation (Senate)

Summary:

Authorizing the tax collector in Baltimore City to withhold from tax sale certain property occupied by an heir of a deceased owner of the property; requiring certain property occupied by an heir of a deceased owner of the property to be withheld from tax sale in Baltimore City; requiring Baltimore

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City to establish a registry for interested parties to designate property to be withheld from tax sale under certain provisions of law; etc.

Statutes Amended:

14-811 Article - Tax - Property

MD - SB734 Business Regulation - Licensing - Definition of Storage Warehouse

Last Action: Referred Economic Matters (March 7, 2025 in the House)

Primary Sponsor: Senator Mike McKay (R)

Committees:

Finance (Senate)

Economic Matters (House)

Summary:

Altering, with respect to business licensing requirements in the State, the definition of "storage warehouse" to exclude a self-service storage facility.

Cross-filed Bill: HB968

Statutes Amended:

17-1201, 17-1202 Article - Business Regulation

MD - SB752 Unemployment Insurance Modernization Act of 2025

Last Action: Hearing 2/19 at 1:00 p.m. (February 3, 2025 in the Senate)

Primary Sponsor: Senator Benjamin F. Kramer (D)

Committee: Finance (Senate)

Summary:

Repealing and establishing the methodology used to calculate the weekly benefit amount; altering the taxable wage base used to determine employer contributions to the Unemployment Insurance Trust Fund, the dependent allowance, and the amount of earned wages subtracted from a weekly benefit amount; requiring the Maryland Department of Labor to determine and make available online the State annual average wage applicable to the rate of contribution; etc.

Cross-filed Bill: HB554

Statutes Amended:

8-607, 8-803, 8-804 Article - Labor and Employment

MD - SB754 Commercial Financing - Small Business Truth in Lending Act

Last Action: Referred Economic Matters (March 7, 2025 in the House)

Primary Sponsor: Senator Benjamin F. Kramer (D)

Committees:

Finance (Senate)

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Economic Matters (House)

Summary:

Regulating commercial financing transactions, including by establishing requirements related to certain disclosures, calculations of annual percentage rates, terms of repayments, and other related items, and the extension of specific offers.

Cross-filed Bill: HB693

Statutes Amended:

12-1201 through 12-1214 Article - Financial Institutions

[MD - SB759 Income Tax - Subtraction Modification - Public Safety Employee Retirement Income](#)

Last Action: Hearing 3/06 at 1:00 p.m. (February 17, 2025 in the Senate)

Primary Sponsor: Senator Cheryl C. Kagan (D)

Committee: Budget and Taxation (Senate)

Summary:

Altering a certain subtraction modification under the Maryland income tax for retirement income attributable to an individual's employment as a public safety employee to include certain retirement income attributable to an individual's employment as a 9-1-1 specialist; and applying the Act to all taxable years beginning after December 31, 2024.

Cross-filed Bill: HB590

Statutes Amended:

10-207 Article - Tax - General

9-262 Article - Tax - Property

[MD - SB760 Better Small Business Employee Benefit Act Of 2025](#)

Last Action: Hearing 2/26 at 1:00 p.m. (February 6, 2025 in the Senate)

Primary Sponsor: Senator Brian J. Feldman (D)

Committee: Finance (Senate)

Summary:

Exempting from certain requirements relating to offering health benefit plans to small employers in the State health benefit plans issued through a professional employer organization, coemployer, or other organization located in the State.

Cross-filed Bill: HB1439

Statutes Amended:

15-1201, 15-1202, 15-1204.1, 31-101 Article - Insurance

[MD - SB774 Property Tax - Payment in Lieu of Taxes Agreements - Broadband Service Providers](#)

Last Action: Referred Ways and Means (March 13, 2025 in the House)

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Primary Sponsor: Senator Stephen S. Hershey, Jr. (R)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Requiring the State Department of Assessments and Taxation, subject to certain limitations, to use a certain method when determining the value of the operating property of a provider of rural broadband service; authorizing the Department to use a certain replacement cost approach only if the value determined is less than the value determined using a certain income approach; and applying the Act to all taxable years beginning after June 30, 2025.

Cross-filed Bill: HB969

Amendments:

803624/1

Statutes Amended:

8-109 Article - Tax - Property

MD - SB785 Labor and Employment - Unpaid Parental Leave - Definition of Employer

Last Action: Hearing 3/19 at 1:00 p.m. (March 13, 2025 in the House)

Primary Sponsor: Senator Justin Ready (R)

Committees:

Finance (Senate)

Economic Matters (House)

Scheduled Hearing:

Economic Matters (House)

Date: March 19, 2025

Time: 1:00pm (EDT)

Location: House Office Building, Room 230, Annapolis, MD

Summary:

Altering the definition of "employer" to exclude employers who are covered by the federal Family and Medical Leave Act for the current year from being required to provide to employees a certain unpaid parental leave benefit in the State.

Cross-filed Bill: HB1340

Statutes Amended:

3-1201 Article - Labor and Employment

MD - SB809 Declaration of Rights - Right to Minimum Wage for Tipped Workers

Last Action: Withdrawn by Sponsor (February 28, 2025 in the Senate)

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Primary Sponsor: Senator Cory V. McCray (D)

Committee: Finance (Senate)

Summary:

Establishing that every person, as a central component of an individual's right to liberty and equality, has the fundamental right to be paid at a wage rate that is at least equal to the State minimum wage rate set by law without regard to tips that the individual receives; and prohibiting the State from, directly or indirectly, denying, burdening, or abridging the right unless justified by a compelling State interest achieved by the least restrictive means.

Cross-filed Bill: HB1458

Statutes Amended:

49 Article - Declaration of Rights

MD - SB822 Property Tax - Tax Credit for Nonprimary Residence

Last Action: Hearing 3/04 at 1:00 p.m. (February 5, 2025 in the Senate)

Primary Sponsor: Senator J.B. Jennings (R)

Committee: Budget and Taxation (Senate)

Summary:

Providing a credit against the State, county, and municipal corporation property tax imposed on certain nonprimary residences under certain circumstances; providing that "nonprimary residence" does not include residential real property that is held primarily for rental, investment, or the generation of income; and requiring the Mayor and City Council of Baltimore City and the governing body of each county and municipal corporation to set a certain nonprimary residence credit percentage for purposes of calculating the credit.

Statutes Amended:

9-112 Article - Tax - Property

MD - SB823 No Tax on Tips Act

Last Action: Hearing 3/05 at 1:00 p.m. (Finance) (February 6, 2025 in the Senate)

Primary Sponsor: Senator Cory V. McCray (D)

Committees:

Budget and Taxation (Senate)

Finance (Senate)

Summary:

Establishing consumer protections related to service fees charged by food service facilities; specifying the State minimum wage rate; prohibiting, beginning July 1, 2028, employers of tipped employees from including a tip credit amount as part of the employees' wages; allowing a subtraction under the State income tax for certain qualified tips received by certain individuals;

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and allowing a person a credit against the State income tax for certain amounts paid to an employee based on the payment of certain wages and tips.

Cross-filed Bill: HB1400

Statutes Amended:

10-207, 10-758 Article - Tax - General

13-301, 14-1328 Article - Commercial Law

3-413, 3-419 Article - Labor and Employment

49 Article - Declaration of Rights

MD - SB831 Credit Regulation - Reverse Mortgage Loans - Escrow Accounts

Last Action: Withdrawn by Sponsor (March 7, 2025 in the Senate)

Primary Sponsor: Senator Nick Charles (D)

Committee: Finance (Senate)

Summary:

Requiring a lender for a reverse mortgage loan to establish a certain escrow account for the payment of eligible homeowner expenses, deduct a certain amount of funds from each loan distribution to a borrower, deposit the deducted funds into the escrow account, and deliver on-time payments from the escrow account to the appropriate collection entity for eligible homeowner expenses.

Statutes Amended:

12-1201, 12-1208 Article - Commercial Law

MD - SB836 Corporate Income Tax - Rate Reduction (Economic Competitiveness Act of 2025)

Last Action: Hearing 3/04 at 1:00 p.m. (February 5, 2025 in the Senate)

Primary Sponsor: Senator Johnny Mautz (R)

Committee: Budget and Taxation (Senate)

Summary:

Decreasing, over 5 taxable years, the State corporate income tax rate from 8.25% to 6.25%.

Cross-filed Bill: HB1101

Statutes Amended:

10-105 Article - Tax - General

MD - SB859 Fair Share for Maryland Act of 2025

Last Action: Hearing 3/05 at 1:00 p.m. (February 5, 2025 in the Senate)

Primary Sponsor: Senator Shelly Hettleman (D)

Committee: Budget and Taxation (Senate)

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Summary:

Altering a certain limit on the unified credit used for determining the estate tax for decedents dying on or after a certain date; altering a certain limitation on the amount of the estate tax for decedents dying on or after a certain date; altering the definition of "qualified child" for purposes of a certain credit against the State income tax for certain dependent children; imposing a certain business transportation fee on certain taxable income of corporations and pass-through entities for certain taxable years; etc.

Cross-filed Bill: HB1014

Statutes Amended:

10-102.2, 10-102.3, 10-104, 10-105, 10-108, 10-210.1, 10-310, 10-402, 10-402.1, 10-704, 10-751, 10-811, 7-309 Article - Tax - General

MD - SB881 Transportation - Regional Transportation Authorities

Last Action: Hearing 3/05 at 1:00 p.m. (Budget and Taxation) (February 5, 2025 in the Senate)

Primary Sponsor: Senator Jim Rosapepe (D)

Committees:

Budget and Taxation (Senate)

Finance (Senate)

Summary:

Establishing the Baltimore region, capital region, and Southern Maryland region transportation authorities to develop and implement certain transportation plans; establishing the Baltimore region, capital region, and Southern Maryland region transportation funds as special, nonlapsing funds; imposing certain transportation authority sales tax surcharges, hotel surcharges, and transfer tax surcharges; etc.

Cross-filed Bill: HB1370

Statutes Amended:

10.5-101 through 10.5-413 Article - Transportation
1-101, 11-102, 11-104, 2-1303 Article - Tax - General
13-201, 13-202, 13-203, 13-209 Article - Tax - Property
6-226 Article - State Finance and Procurement

MD - SB895 Employment - Wages - Deductions for Public Employees

Last Action: Withdrawn by Sponsor (February 21, 2025 in the Senate)

Primary Sponsor: Senator Sara Love (D)

Committee: Finance (Senate)

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Summary:

Applying to governmental employers certain provisions of the Maryland Wage Payment and Collection Law that prohibit an employer from making deductions from the wage of an employee except for specified purposes; and allowing a governmental employer to make a deduction from a public employee's wage if the deduction is authorized expressly in a compensation or benefit plan adopted by the employer.

Cross-filed Bill: HB1491

Statutes Amended:

3-503 Article - Labor and Employment

MD - SB903 Data Centers - Fast Track Pass for Co-Location and Sales and Use Tax

Last Action: Hearing canceled (Education, Energy, and the Environment) (March 4, 2025 in the Senate)

Primary Sponsor: Senator Katie Fry Hester (D)

Committees:

Budget and Taxation (Senate)

Education, Energy, and the Environment (Senate)

Summary:

Establishing an expedited certificate of public convenience and necessity review process for certain co-located energy generation projects that have received a fast track pass; establishing a Data Center Fast Track Advisory Committee in the Public Service Commission to facilitate the application for and review and awarding of fast track passes; altering the requirements for qualified data center personal property to be eligible to be exempt from the sales and use tax; etc.

Statutes Amended:

11-239 Article - Tax - General

7-207, 7-207.4, 7-218 Article - Public Utilities

MD - SB904 Data Brokers - Registry and Gross Income Tax (Building Information Guardrails Data Act of 2025)

Last Action: Hearing 3/05 at 1:00 p.m. (Budget and Taxation) (February 5, 2025 in the Senate)

Primary Sponsor: Senator Katie Fry Hester (D)

Committees:

Budget and Taxation (Senate)

Finance (Senate)

Summary:

Establishing the Privacy Protection and Enforcement Unit within the Division of Consumer Protection in the Office of the Attorney General; establishing a data broker registry; requiring

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certain data brokers to register each year with the Comptroller; and imposing a tax on the gross income of certain data brokers for taxable years beginning after December 31, 2026.

Cross-filed Bill: HB1089

Statutes Amended:

1-101, 13-1001, 13-1002, 13-1101, 13-201, 13-402, 13-508, 13-509, 2-102, 2-4A-01, 2-4A-02,
7.3-101 through 7.3-501 Article - Tax - General
13-101, 13-204.1 Article - Commercial Law

[MD - SB907 Cybersecurity - Standards, Compliance, and Audits - Alterations](#)

Last Action: Hearing 3/05 at 1:00 p.m. (February 5, 2025 in the Senate)

Primary Sponsor: Senator Katie Fry Hester (D)

Committee: Education, Energy, and the Environment (Senate)

Summary:

Repealing the requirement that county boards of education prioritize the purchase of digital devices with certain funds; requiring each local school system to comply with, and certify compliance with, the State minimum cybersecurity standards and to conduct a cybersecurity maturity assessment every 2 years; requiring the Office of Security Management within the Department of Information Technology to annually update the State minimum cybersecurity standards; etc.

Cross-filed Bill: HB1309

Statutes Amended:

2-1221 Article - State Government
3.5-101, 3.5-2A-02, 3.5-2A-04, 3.5-301, 3.5-405 Article - State Finance and Procurement
5-212, 5-213 Article - Education

[MD - SB911 Property Tax - Exemption for Blind Individuals - Alteration](#)

Last Action: Referred Ways and Means (March 13, 2025 in the House)

Primary Sponsor: Senator Dalya Attar (D)

Committees:

Budget and Taxation (Senate)

Ways and Means (House)

Summary:

Increasing the amount of a certain property tax exemption for dwelling houses owned by blind individuals or their surviving spouses from \$15,000 to \$40,000.

Cross-filed Bill: HB910

Amendments:

433122/1

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Statutes Amended:

7-207 Article - Tax - Property

MD - SB917 Electronic Payment Transactions - Interchange Fees - Calculation and Use of Data

Last Action: Withdrawn by Sponsor (March 10, 2025 in the Senate)

Primary Sponsor: Senator Benjamin F. Kramer (D)

Committee: Finance (Senate)

Summary:

Requiring certain entities that process electronic payment transactions to exclude, under certain circumstances, the amount of tax and gratuity included in the electronic payment transaction from the amount on which an interchange fee is charged; requiring certain credit and debit card issuers to credit a merchant who provides certain documentation with the amount of the interchange fee charged on the amount of tax and gratuity included in an electronic payment transaction; etc.

Cross-filed Bill: HB29

Statutes Amended:

12-1402, 12-1405, 13-301 Article - Commercial Law

MD - SB922 Business Regulation - Travel Services - Surety Requirement (Don't You Worry (Wurie) Act)

Last Action: Hearing 2/19 at 1:00 p.m. (February 13, 2025 in the Senate)

Primary Sponsor: Senator Dawn Gile (D)

Committee: Finance (Senate)

Summary:

Requiring certain providers of travel services to file with the Department of Labor evidence of financial security; requiring the Consumer Protection Division of the Attorney General's Office and the Department to provide reasonable notice of the requirements of the Act to consumers and sellers of travel; etc.

Cross-filed Bill: HB1106

Statutes Amended:

17-2201 through 17-2205 Article - Business Regulation

MD - SB927 Corporations and Associations - Limited Equity Housing Cooperatives - Establishment

Last Action: Hearing 2/25 at 1:00 p.m. (February 19, 2025 in the Senate)

Primary Sponsor: Senator William C. Smith, Jr. (D)

Committee: Judicial Proceedings (Senate)

(2025.03.17)

Summary:

Authorizing a Maryland nonstock corporation to convert to a limited equity housing cooperative subject to certain requirements; requiring a limited equity housing cooperative for certain households to receive notice and vacate a portion of a certain residential rental facility; requiring a limited equity housing cooperative to reimburse certain households for moving expenses; etc.

Cross-filed Bill: HB1052

Statutes Amended:

5-207, 5-6D-01 through 5-6D-10 Article - Corporations and Associations

7-308, 9-275 Article - Tax - Property

MD - SB938 Fraud Prevention and Worker Protections - Prohibitions, Penalties, and Enforcement

Last Action: Hearing 3/05 at 1:00 p.m. (February 6, 2025 in the Senate)

Primary Sponsor: President

Committee: Finance (Senate)

Summary:

Prohibiting a person from knowingly making or using, or causing to be made or used, a false record or statement resulting in underpayments of unemployment insurance contributions or payment of unemployment insurance benefits of more than a certain amount; altering the enforcement mechanisms of the Maryland Wage and Hour Law, the Maryland Wage Payment and Collection Law, workplace fraud laws, living wage laws, and prevailing wage laws; etc.

Cross-filed Bill: HB1096

Statutes Amended:

16-203, 17-224, 18-109 Article - State Finance and Procurement

3-101, 3-427, 3-507.2, 3-901, 3-902, 3-903, 3-903.1, 3-904, 3-904 through 3-909, 3-905 through 3-911, 3-910, 3-911, 3-912, 3-913, 3-913 through 3-915, 3-914, 3-915, 3-917 through 3-920

Article - Labor and Employment

6-1001 through 6-1010 Article - State Government

8-101, 8-102, 8-109 Article - General Provisions

MD - SB979 Local Government - Accommodations Intermediaries - Hotel Rental Tax Collection by Comptroller

Last Action: Hearing 3/05 at 1:00 p.m. (February 5, 2025 in the Senate)

Primary Sponsor: Senator Guy Guzzone (D)

Committee: Budget and Taxation (Senate)

Summary:

Requiring certain accommodations intermediaries to collect and remit the hotel rental tax to the Comptroller rather than to each county; providing for the administration of the hotel rental tax by

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the Comptroller; providing that certain provisions of State law prevail over certain local laws or agreements related to the hotel rental tax; repealing the authority of certain counties to provide for certain exemptions from the hotel rental tax; etc.

Cross-filed Bill: HB1103

Statutes Amended:

10-218.01 Article - Prince George's County

11-101, 11-403, 11-502.3, 13-201, 13-302 Article - Tax - General

20.400 Article - Howard County

20-401 through 20-404, 20-402.1, 20-405, 20-406 through 20-411, 20-407.1, 20-413, 20-423, 20-425 through 20-428, 20-431, 20-432, 20-433, 20-434, 20-436, 20-603 Article - Local Government

MD - SB985 Consumer Protection - Third-Party Litigation Financing

Last Action: Hearing 3/06 at 1:00 p.m. (February 6, 2025 in the Senate)

Primary Sponsor: Senator Alonzo T. Washington (D)

Committee: Finance (Senate)

Summary:

Prohibiting certain litigation financiers from engaging in certain conduct with respect to litigation financing transactions and certain litigation financing contracts; requiring that the litigation financing contracts contain certain disclosures and be executed in a certain manner; requiring a certain disclosure of a litigation financing contract in certain civil actions; and imposing a fiduciary duty on litigation financiers in certain class actions.

Statutes Amended:

14-5001 through 14-5010 Article - Commercial Law

MD - SB992 Corporations and Associations - Revisions

Last Action: Hearing 3/11 at 1:00 p.m. (March 6, 2025 in the Senate)

Primary Sponsor: Senator Chris West (R)

Committee: Judicial Proceedings (Senate)

Summary:

Establishing a process for and certain exceptions to the transfer of assets that are collateral for securing a mortgage, pledge, or security interest without the approval of the stockholders; and repealing provisions of law specifying what shall be included in the articles of merger if a limited partnership or limited liability company is a party to the articles.

Cross-filed Bill: HB1171

Statutes Amended:

2-411, 3-104, 3-109 Article - Corporations and Associations

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[MD - SB1008 Economic Development - Small Business Guaranty Fund - Alterations](#)

Last Action: Text - Third - Economic Development - Small Business Guaranty Fund - Alterations
(March 14, 2025 in the Senate)

Primary Sponsor: Senator Antonio Hayes (D)

Committee: Finance (Senate)

Summary:

Providing that a guaranty under the Small Business Guaranty Fund may be supported by the full faith and credit of the State of Maryland or approved by an irrevocable letter of credit, an official treasurer's check, funds on deposit in an escrow or other depository account, or any other legal instrument promising a financial institution restitution or reimbursement for its loan losses.

Cross-filed Bill: HB601

Amendments:

893221/1

Statutes Amended:

5-540 Article - Economic Development

[MD - SB1025 Commercial Law - Voice and Visual Likeness - Digital Replication Rights \(Nurture Originals, Foster Art, and Keep Entertainment Safe Act - NO FAKES Act\)](#)

Last Action: Hearing 3/11 at 1:00 p.m. (March 4, 2025 in the Senate)

Primary Sponsor: Senator Johnny Mautz (R)

Committee: Finance (Senate)

Summary:

Establishing that each individual and a certain right holder have the right to authorize the use of the voice or visual likeness of the individual in a digital replica; providing that the right does not expire on the death of the individual and is transferable or licensable in a certain manner; providing that the right terminates after a certain period of time; requiring an online service to designate an agent for certain purposes; requiring the Secretary of State to maintain and make available certain information; etc.

Cross-filed Bill: HB1407

Statutes Amended:

11-1701 through 11-1707 Article - Commercial Law

[MD - SB1026 Financial Institutions - Consumer Credit - Application of Licensing Requirements \(Maryland Secondary Market Stability Act of 2025\)](#)

Last Action: Text - Third - Financial Institutions - Consumer Credit - Application of Licensing Requirements (Maryland Secondary Market Stability Act of 2025) (March 14, 2025 in the Senate)

Primary Sponsor: Senator Pamela Beidle (D)

(2025.03.17)

Committee: Finance (Senate)

Summary:

Providing that certain provisions of law governing the licensing of providers of certain financial services in the State do not apply to a certain person that acquires or is assigned a certain mortgage, mortgage loan, or installment loan under certain circumstances; establishing the Maryland Licensing Workgroup to study and make recommendations on licensing requirements for persons that provide financial services in the State; and requiring the Workgroup to report to the Governor and the General Assembly by December 31, 2025.

Cross-filed Bill: HB1516

Amendments:

133727/1

Statutes Amended:

1-101, 11-102, 11-301, 11-501 Article - Financial Institutions

MD - SB1037 Baltimore City - Sales Tax - Authorization

Last Action: Text - First - Baltimore City - Sales Tax - Authorization (February 24, 2025 in the Senate)

Primary Sponsor: Baltimore City Senators

Committee: Rules (Senate)

Summary:

Authorizing the Mayor and City Council of Baltimore City to impose, by law, a tax on retail sales in the City of Baltimore, subject to certain limitations.

Cross-filed Bill: HB1508

Statutes Amended:

11-102, 11-104, 2-1302.5, 2-1303 Article - Tax - General

MD - SB1041 Property Tax - Charter Counties - Application of County Tax Limitation on Public Safety Budget

Last Action: Text - First - Property Tax - Charter Counties - Application of County Tax Limitation on Public Safety Budget (March 3, 2025 in the Senate)

Primary Sponsor: Senator Benjamin F. Kramer (D)

Committee: Rules (Senate)

Summary:

Authorizing a county council of a charter county, notwithstanding certain provisions of law, to set by simple majority vote a property tax rate that is higher than the property tax rate authorized under a county's charter or collect more property tax revenues than the revenues authorized under the county's charter for the purpose of funding the approved public safety budget of the county; and applying the Act to all taxable years beginning after June 30, 2025.

(2025.03.17)

Statutes Amended:

16-109.1 Article - Local Government

5-104 Article - Education

MD - SB1045 Sales and Use Tax - Taxable Business Services - Alterations

Last Action: Hearing 3/12 at 3:00 p.m. (March 6, 2025 in the Senate)

Primary Sponsor: Senator Shelly Hettleman (D)

Committee: Budget and Taxation (Senate)

Summary:

Altering the definitions of "taxable price" and "taxable service" for the purposes of certain provisions of law governing the sales and use tax to impose the tax on certain labors and services if both the provider of the service and the buyer are business entities; and specifying the rate of the sales and use tax for certain labor and services.

Cross-filed Bill: HB1554

Statutes Amended:

11-101, 11-104 Article - Tax - General