

Department of Legislative Services
Maryland General Assembly
2026 Session

FISCAL AND POLICY NOTE
Third Reader - Revised

House Bill 1346
Economic Matters

(Delegate Amprey)

Budget and Taxation

State Department of Assessments and Taxation - Expedited Document Processing
and Fees

This bill establishes an expedited timeframe and corresponding fee to process specified documents filed with the State Department of Assessments and Taxation (SDAT). Such documents must first have been accepted for preclearance with SDAT. **The bill takes effect January 1, 2028.**

Fiscal Summary

State Effect: SDAT can implement the bill with existing resources. Special fund revenues likely increase beginning in FY 2028 from fees, as discussed below.

Local Effect: The bill does not directly affect local government operations or finances.

Small Business Effect: Minimal.

Analysis

Bill Summary/Current Law: Statute requires SDAT to adopt regulations governing the manner of filing and processing of certain documents (*e.g.*, articles of incorporation, articles of organization of a limited liability company, etc.) on an expedited basis, including reasonable limitations on filing documents of unusual volume or length. SDAT is authorized to (1) adopt regulations establishing expedited processing tiers or additional methods of expedited document processing and (2) charge reasonable fees for the services. In general, under current law, if a fee for expedited processing is paid, SDAT must (1) process documents filed with the department at least two hours before its close of business within two hours after receipt and (2) to the extent practicable, process all other

documents on the same day that the documents are received. Regulations set forth additional guidance related to expedited processing.

Under current law, the fee for expedited filings is \$425 for documents filed in hard copy (online filing is \$325). The bill establishes an additional option for expedited filings that requires SDAT to process documents filed at least one hour before close of business within one hour after the documents are received, if the documents filed have been accepted for preclearance with SDAT under § 1-201(d) of the Corporations and Associations Article. The expedited one-hour processing fee is \$1,000.

Under current law, SDAT offers a preclearance service where a document, or a draft of a document, is reviewed for sufficiency by an authorized agent of SDAT before the document is filed with SDAT. The processing fee for preclearance of a document or draft of a document is \$275 (an additional fee applies for expedited processing).

State Revenues: Special fund revenues likely increase beginning in fiscal 2028 due to filers utilizing the additional option for expedited filings under the bill's compressed timeframe. SDAT advises that large law firms are most likely to request this expedited filing, as they often have complex, time-sensitive corporate transactions (some of which are dependent on when the stock market opens). The number of expedited filings (and amount of associated fees) that are likely to occur cannot be reliably estimated without experience under the bill. *For illustrative purposes only*, for every 100 filings requested to be processed within the one-hour timeframe under the bill, instead of the expedited timeframe under current practice (for hard-copy filings), special fund revenues increase by \$85,000. Because the expedited timeframe available under the bill *requires* a preclearance service, this example accounts for the associated fee of \$275 that is charged for standard preclearance services.

Additional Information

Recent Prior Introductions: Similar legislation has been introduced within the last three years. See HB 1416 of 2025.

Designated Cross File: SB 278 (Senators West and Waldstreicher) - Budget and Taxation.

Information Source(s): State Department of Assessments and Taxation; Department of Legislative Services

Fiscal Note History:
jg/jkb

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