

Title 10 DEPARTMENT OF HEALTH AND MENTAL HYGIENE

Subtitle 31 HEALTH OCCUPATION BOARDS

Chapter 02 Tax Compliance Regulations

Authority: Health Occupations Article, §§1-213, 1A-205, 2-205, 3-205, 4-205, 7-205, 8-205, 9-205, 10-205, 11-205, 12-205, 13-206, 14-205, 16-205, 17-205, 18-206, and 19-205, Annotated Code of Maryland

.01 Definitions.

A. In this chapter, the following terms have the meanings indicated.

B. Terms Defined.

(1) "Board" means a health occupation board regulated under the Health Occupations Article, Annotated Code of Maryland, with the exception of the boards of:

(a) Dietetic Practice; and

(b) Nursing.

(2) "Delinquent" means the failure by a certificate holder, licensee, registration holder, or permit holder, to pay all undisputed taxes and unemployment insurance contributions, as determined by the Office of the Comptroller or the Secretary of Labor, Licensing, and Regulation, that are payable to the Office of the Comptroller or the Secretary of Labor, Licensing, and Regulation, in a manner satisfactory to the unit of the State responsible for collection of the payment.

(3) "Renewal license" means any license, permit, certification, or registration granted by the Board for the period immediately following a period for which the person previously possessed the same or a substantially similar license, permit, certification, or registration.

(4) "Verification" means a written or electronic notification created by the unit of the State responsible for collection of taxes or unemployment insurance contributions attesting that the renewal applicant is no longer delinquent.

.02 Outstanding Taxes or Unemployment Insurance Contributions.

A. If a renewal applicant has been identified as delinquent by the Office of the Comptroller or the Department of Labor, Licensing, and Regulation, the Board shall issue a written notice to the renewal applicant stating that:

(1) The renewal applicant has been identified by the Office of the Comptroller or the Department of Labor, Licensing, and Regulation as delinquent in the payment of taxes or unemployment insurance contributions as applicable; and

(2) The renewal license will be denied if a verification is not submitted to the Board within 30 days after the notice is issued or before the expiration date of the current certificate, license, registration, or permit, whichever is later.

B. If the Board does not receive a verification within 30 days after the Board issued the notice or before the expiration date of the current certificate, license, registration, or permit, whichever is later, the Board shall:

(1) Deny the renewal license; and

(2) Inform the renewal applicant in writing that the renewal license has been denied.

Administrative History

Effective date:

Regulations .01—.02 adopted as an emergency provision effective July 1, 2003 (30:19 Md. R. 1327); adopted permanently effective December 11, 2003 (30:24 Md. R. 1741)

Regulation .01 amended effective March 15, 2004 (31:5 Md. R. 449)