

# The State of Maryland

## Executive Department

### ORDER OF THE GOVERNOR OF THE STATE OF MARYLAND

No. 21-06-15-02

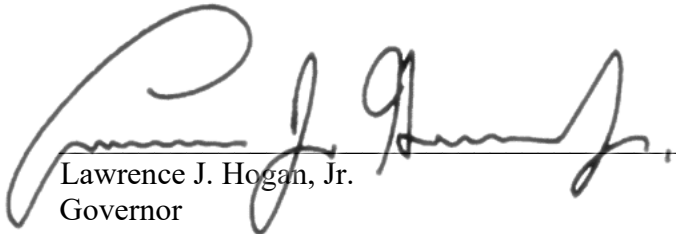
#### AUTHORIZING SUSPENSION OF CERTAIN LEGAL TIME REQUIREMENTS BY THE COMPTROLLER OF MARYLAND

- WHEREAS, A state of emergency and catastrophic health emergency was proclaimed on March 5, 2020, and renewed on March 17, April 10, May 6, June 3, July 1, July 31, August 10, September 8, October 6, October 29, November 25, and December 23, 2020, and January 21, February 19, March 18, April 16, May 12 and June 12, 2021, to control and prevent the spread of COVID-19 within the state, and the state of emergency and catastrophic health emergency still exists;
- WHEREAS, COVID-19, a respiratory disease that spreads easily from person to person and may result in serious illness or death, is a public health catastrophe and has been confirmed throughout Maryland;
- WHEREAS, During the state of emergency and catastrophic health emergency, social distancing can reduce the spread of COVID-19, and is particularly recommended for unvaccinated persons;
- WHEREAS, The Comptroller of Maryland reports that, in response to the outbreak of COVID-19, his office has experienced a large volume of remote interactions with taxpayers, including telephone calls, emails, and virtual appointments, disrupting normal operations;
- WHEREAS, This disruption of operations has impacted the Comptroller's ability to comply with legal or procedural deadlines, due dates, times of default, time expirations, periods of time, and other times of acts or events set forth in Title 13 of the Tax-General Article of the Maryland Code; and
- WHEREAS, To reduce the threat to human health caused by transmission of COVID-19 in Maryland, and to protect and save lives, it is necessary and reasonable that the Comptroller suspend certain time requirements of the Tax-General Article of the Maryland Code;
- NOW, THEREFORE, I, LAWRENCE J. HOGAN, JR., GOVERNOR OF THE STATE OF MARYLAND, BY VIRTUE OF THE AUTHORITY VESTED IN ME BY THE CONSTITUTION AND LAWS OF MARYLAND, INCLUDING BUT NOT LIMITED TO

TITLE 14 OF THE PUBLIC SAFETY ARTICLE, AND IN AN EFFORT TO CONTROL AND PREVENT THE SPREAD OF COVID-19 WITHIN THE STATE, DO HEREBY ORDER:

- I. Authorization for Comptroller to Suspend Legal Time Requirements.
- a. The Comptroller of Maryland (the “Comptroller”) may, upon a finding that the suspension will not endanger the public health, welfare, or safety, and after notification to the Governor, suspend the effect of any legal or procedural deadline, due date, time of default, time expiration, period of time, or other time of an act or event set forth in Title 13 of the Tax-General Article of the Maryland Code. The Comptroller shall provide reasonable public notice of any such suspension.
  - b. Each such suspension may, at the discretion of the Comptroller and to the extent that it will not endanger public health, welfare, or safety, continue until no later than August 15, 2021.
- II. General Provisions.
- a. This Order shall terminate at 11:59 p.m. on August 15, 2021.
  - b. The effect of any statute, rule, or regulation of an agency of the State or a political subdivision inconsistent with this Order is hereby suspended to the extent of the inconsistency.
  - c. The underlined paragraph headings in this Order are for convenience of reference only and shall not affect the interpretation of this Order.
  - d. If any provision of this Order or its application to any person, entity, or circumstance is held invalid by any court of competent jurisdiction, all other provisions or applications of the Order shall remain in effect to the extent possible without the invalid provision or application. To achieve this purpose, the provisions of this Order are severable.

ISSUED UNDER MY HAND THIS 15TH DAY OF JUNE, 2021,  
AND EFFECTIVE IMMEDIATELY.



Lawrence J. Hogan, Jr.  
Governor