The State of Maryland

Executive Department

ORDER

OF THE

GOVERNOR OF THE STATE OF MARYLAND

No. 20-03-31-01

ADJUSTING THE TIMING OF CERTAIN TAX DEADLINES AND OATHS OF OFFICE

WHEREAS, A state of emergency and catastrophic health emergency was proclaimed on March 5, 2020, 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 in several Maryland counties;

WHEREAS, The U.S. Centers for Disease Control and Prevention has advised employers, such as the State of Maryland, to prepare for increased employee absence and alternative working arrangements (such as teleworking) in response to an outbreak of COVID-19;

WHEREAS, Increased employee absence and alternative working arrangements within the State of Maryland's workforce may impact the State's ability to administer oaths of office required by Article 1, § 9 of the Maryland Constitution or by other State or local law;

WHEREAS, The U.S. Centers for Disease Control and Prevention and the Maryland Department of Health recommend social distancing to reduce the spread of COVID-19;

WHEREAS, Taking and subscribing an oath of office, often requires the public to enter public buildings and interact with State employees and other persons, which may be contrary to prudent social distancing;

WHEREAS, Additional time is needed for State agencies to enable additional online and electronic filing and submission processes, and develop new online services, that minimize public interactions; and

WHEREAS, The federal Internal Revenue Service has permitted an additional 90 days for income tax returns to be filed, and income tax or estimated income tax to be paid without incurring interest and penalties;

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. The effect of the following statutes shall be suspended:

a. § 11-101 of the Tax—Property Article of the Maryland Code such that the required report shall be submitted to the State Department of Assessments and Taxation on or before July 15, 2020; and

b. Subject to any additional requirements imposed by the Comptroller of the State:

i. § 10-901 of the Tax—General Article of the Maryland Code ("TG") as regards the timing of payments of income tax; and

ii. TG § 10-902, such that the estimated income tax shall be paid on or before July 15, 2020.

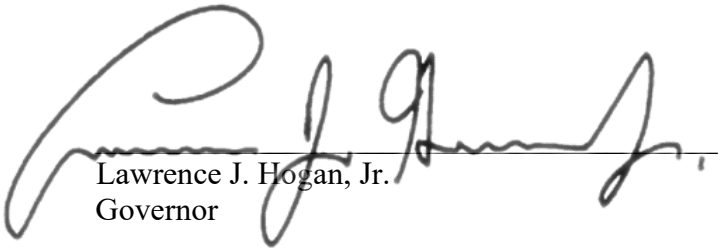
II. The effect of § 2-301 of the General Provisions Article of the Maryland Code is hereby suspended, such that no individual elected or appointed to an office shall be deemed to have neglected to take and subscribe the oath required by Article 1, § 9 of the Maryland Constitution or by other State or local law if:

a. The clerk of a circuit court is unable to administer the oath; or

b. The individual is unable to take or subscribe the oath for any reason resulting from the spread of COVID-19, the state of emergency, or the catastrophic health emergency.

III. 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.

ISSUED UNDER MY HAND THIS 31ST DAY OF MARCH, 2020, AND EFFECTIVE IMMEDIATELY.



Lawrence J. Hogan, Jr.
Governor