(2) For any taxable year for which spouses are jointly liable for an assessed income tax deficiency, a spouse who is not a justice-involved individual is presumed to be able to file the joint return; therefore, the taxable year is not eligible for the Program.

(3) The application must include for each applicant:

(a) Legal name;

(b) Address;

(c) Social Security number or individual taxpayer identification number;

(d) Documentation substantiating the dates of incarceration;

(e) The taxable year for which relief is sought;

(f) Documentation substantiating income at the time of application; and

(g) Any other information requested by the Comptroller in the form and manner requested.

C. The Program applies to an assessment issued for a taxable year that begins after December 31, 2024, but before January 1, 2030.

D. Evaluation.

(1) For each tax year for which the Comptroller determines that an applicant qualifies for the Program, the Comptroller shall:

(a) Approve the application as to each qualifying tax year;

(b) Abate all penalties and interest accrued to date and prevent the further accrual of interest and penalties that would otherwise accrue during the payment plan period on the unpaid individual income tax due for each qualifying tax year, conditioned on the applicant making all payments required under the terms of the payment plan;

(c) Notify the applicant in writing of the approval and the terms of repayment; and

(d) Establish a payment plan for the applicant to pay the unpaid income tax over a period not exceeding 10 years from the date of approval of the application.

(2) Except as provided in §D(3) of this regulation, for each year for which the applicant does not qualify for the Program, the Comptroller shall:

(a) Deny the application;

(b) Notify the applicant in writing of the reason for the denial; and

(c) Provide information on other assistance programs offered by the Comptroller, if applicable.

(3) If the applicant would otherwise qualify for the Program but has not filed the required tax return, the Comptroller shall:

(a) Notify the applicant of each tax year for which a return must be filed; and

(b) Allow the applicant 60 days to file the required tax return.

(4) If the applicant fails to file a tax return within the 60 days allowed under §D(3)(b) of this regulation, the application shall be denied.

E. If an applicant fails to make payments or otherwise fails to comply with the terms of a payment plan established under §D(1)(d) of this regulation, or is determined to have submitted materially inaccurate information to the Comptroller in the application process, the Comptroller shall revoke the payment plan and reverse any abatements of accrued penalty and interest for the unpaid income tax that were made on the condition that the taxes under the payment plan are paid.

F. For a tax year included in a repayment plan under the Program, the Comptroller may require an applicant to submit a revised application to redetermine eligibility for the Program if:

(1) The Comptroller determines that there is an additional tax liability due;

(2) After receiving an approval, the applicant files an amended return;

(3) After receiving an approval, the Comptroller grants a separation of liability; or

(4) After receiving an approval, the Comptroller determines information provided by the applicant was materially inaccurate.

BROOKE E. LIERMAN
Comptroller of the Treasury

Title 08
DEPARTMENT OF NATURAL RESOURCES

Subtitle 02 FISHERIES SERVICE

08.02.05 Fish

Authority: Natural Resources Article, §§4-2A-03 and 4-215, Annotated Code of Maryland

Notice of Proposed Action

[26-060-P]

The Secretary of Natural Resources proposes to amend Regulations **.07**, **.13**, and **.20** under **COMAR 08.02.05 Fish**.

Statement of Purpose

The purpose of this action is to require seafood dealers to allow Department biologists access to Atlantic menhaden, tautog, and weakfish landed in Maryland. The proposed action also updates the public notice provisions for each species to reflect the Department's current public notice process.

The Atlantic States Marine Fisheries Commission (ASMFC) requires states to conduct commercial fishery biological sampling for Atlantic menhaden, tautog, and weakfish through the fishery management plan (FMP) for each species. Required data include, but are not limited to, length, weight, and age. If Maryland is unable to comply with the sampling requirement for each species, it could lead to a closure of the affected species fisheries in Maryland waters.

Until now, the Department has been able to get the required samples through cooperating commercial fishermen and through purchase of fish at seafood dealers. However it has been more difficult to obtain the data in recent years, in large part due to low species availability. Data collected on site (e.g., length or weight) would not physically damage the fish and therefore marketability would not be reduced. When needed, the Department would still purchase fish of these species for the required age samples. This is because the otolith (ear bone) must be removed from the fish to obtain age data thereby reducing marketability.

Updating the public notice provisions for all three species to reflect the current process allows individuals to be informed in a consistent manner. The proposed action changes the requirement for publishing a public notice issued to implement the ASMFC FMP for weakfish from the newspaper to the Department's website. This allows the Department to make changes in a timely manner if future actions are taken by ASMFC. The public notice would continue to be disseminated through various other media (social media, email lists, publishing in the Maryland Register, etc.) so that an affected individual has a reasonable opportunity to be informed.

Estimate of Economic Impact

The proposed action has no economic impact.

Economic Impact on Small Businesses

The proposed action has minimal or no economic impact on small businesses.

Impact on Individuals with Disabilities

The proposed action has no impact on individuals with disabilities.

Opportunity for Public Comment

Comments may be sent to Menhaden, Tautog, and Weakfish Regulations, Regulatory Staff, Maryland Department of Natural Resources Fishing and Boating Services, 580 Taylor Ave., E-4, Annapolis, MD 21401, or call 410-260-8300, or email to fisheriespubliccomment.dnr@maryland.gov or complete the comment form at https://dnr.maryland.gov/fisheries/pages/regulations/changes.aspx#mtw. Comments will be accepted through October 19, 2026. A public hearing has not been scheduled.

.07 Atlantic Menhaden.

A.—F. (text unchanged)

G. General.

(1) Public Notice.

[(1)**]** *(a)* When the menhaden quota, established by the Atlantic States Marine Fisheries Commission, has been met, the Secretary may issue a public notice on the **[**Fisheries Service**]** *Department's* website to modify the season and catch limits in compliance with the Atlantic States Marine Fisheries Commission Interstate Fishery Management Plan.

(b) The public notice shall state its effective hour and date and shall be published on the Department's website at least 48 hours in advance of the effective hour and date.

[(2)**]** *(c)* —**[**(3)**]** *(d)* (text unchanged)

(2) A seafood dealer licensed in accordance with Natural Resources Article, §4-701, Annotated Code of Maryland, shall allow Department staff to collect commercial fishery biological data required by the Atlantic States Marine Fisheries Commission Interstate Fishery Management Plan from Atlantic menhaden landed in Maryland.

.13 Weakfish and Spotted Sea Trout.

A.—E. (text unchanged)

F. Public Notice. **[**The Secretary:**]**

(1) **[**May**]** *The Secretary may* modify, open, or close a season *in order to implement the Atlantic States Marine Fisheries Commission Fishery Management Plan for Weakfish* by **[**publishing notice in a daily newspaper of general circulation at least 48 hours in advance, stating the effective hour and date; and**]** *issuing a public notice on the Department's website.*

(2) The public notice shall state its effective hour and date and shall be published on the Department's website at least 48 hours in advance of the effective hour and date.

[(2)**]** *(3)* **[**Shall**]** *The Secretary shall* make a reasonable effort to disseminate *a* public notice through various other media so that an affected person has *a* reasonable opportunity to be informed.

(4) A violation of the restrictions set by the Secretary in accordance with this section is a violation of this regulation.

G. Dealers. A seafood dealer licensed in accordance with Natural Resources Article, §4-701, Annotated Code of Maryland shall allow Department staff to collect commercial fishery biological data required by the Atlantic States Marine Fisheries Commission Interstate Fishery Management Plan from weakfish landed in Maryland.

.20 Tautog.

A.—C. (text unchanged)

D. General.

(1) Public Notice.

[(1)**]** *(a)*—**[**(2)**]** *(b)* (text unchanged)

[(3)**]** *(c)* The Secretary shall make *a* reasonable effort to disseminate *a* public notice through various other media so that an affected person has *a* reasonable opportunity to be informed.

[(4)**]** *(d)* (text unchanged)

[(5)**]** *(2)* (text unchanged)

(3) A seafood dealer licensed in accordance with Natural Resources Article, §4-701, Annotated Code of Maryland, shall allow Department staff to collect commercial fishery biological data required by the Atlantic States Marine Fisheries Commission Interstate Fishery Management Plan from tautog landed in Maryland.

JOSH KURTZ
Secretary of Natural Resources

08.02.15 Striped Bass

Authority: Natural Resources Article, §4-215, Annotated Code of Maryland

Notice of Proposed Action

[26-131-P]

The Secretary of Natural Resources proposes to amend Regulation **.07** under **COMAR 08.02.15 Striped Bass**.

Statement of Purpose

The purpose of this action is to allow an individual participating in the striped bass drift gill net fishery to harvest other species of fish while fishing for striped bass using large mesh (5 to 7 inches) drift gill nets. Striped bass permittees fishing in the Chesapeake Bay and its tidal tributaries during the commercial drift gill net season (December through February) have reported that they also catch non-target species, such as blue catfish and gizzard shad, in their large mesh nets. Currently, during the commercial drift gill net season in the Chesapeake Bay and its tidal tributaries, only striped bass may be harvested from large mesh gill nets. This means that other species of fish that are caught (bycatch) in these nets are not legally allowed to be harvested and must be returned to the water.

In order to maximize the value of fish and minimize the possibility of dead discards across all species, the proposed action modifies the drift gill net rules to allow an individual participating in the drift gill net fishery to harvest species of fish other than striped bass from their net, only if they hold a striped bass permit with the required minimum amount of allocation remaining. The remaining allocation required to participate in harvesting bycatch will be determined by the Department and set by public notice. Setting the amount by public notice ensures that the striped bass commercial drift gill net fishery retains its focus as a striped bass fishery and allows the Department to respond to fishing behavior in a timely manner. The proposed action establishes the process for issuing and distributing the public notice. Any species being harvested is subject to all other applicable rules and regulations. The proposed action does not change seasons, size limits, or catch limits for any species.

Estimate of Economic Impact

I. Summary of Economic Impact. The proposed action will economically benefit commercial striped bass permit holders and seafood dealers. However, the actual impact is indeterminable.

II. Types of Economic Impact.

Impacted Entity	Revenue (R+/R-) Expenditure (E+/E-)	Magnitude
A. On issuing agency:	NONE	
B. On other State agencies:	NONE	
C. On local governments:	NONE	
	Benefit (+) Cost (-)	**Magnitude**
D. On regulated industries or trade groups:		
(1) Striped Bass Permittees	(+)	Indeterminable
(2) Seafood Dealers	(+)	Indeterminable