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SDAT Begins Implementation of the Maryland Limited Worker Cooperative Association Act

BALTIMORE - The Maryland State Department of Assessments and Taxation (SDAT) is now accepting the new business filing type called Limited Worker Cooperative Association (LWCA).

Passed during the Maryland General Assembly's 2025 legislative session, [Senate Bill 144](#) established the Maryland Limited Worker Cooperative Association Act. This bill authorizes the formation of LWCAs to take effect on October 1, 2026. LWCAs are Maryland Limited Liability Companies (LLCs) that elect to operate under the cooperative rules of the Act, allowing workers to form democratically-controlled businesses with shared ownership and liability protection.

SDAT has prepared for implementation of the new law by establishing a process for accepting these filings. Filers must prepare their own Articles of Organization in accordance with Senate Bill 144 requirements and then submit them to SDAT for review; the existing LLC form is not designed for LWCA filing. The Department can only accept paper LWCA filings by mail or in-person at the moment.

All entities are required to make annual filings in order to legally operate in Maryland. SDAT cannot assist with drafting documents or advise on whether filing as an LWCA would be best for your business goals. Articles of Organization must be prepared by the filer before submitting to the Department. Please consult with an attorney or accountant if you have any questions about which filing type may be best for you.

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About SDAT

The Maryland Department of Assessments and Taxation (SDAT) provides fair and transparent property assessments, fast and easy business registration, and helpful property tax relief resources, while fostering housing affordability, generational wealth, and business growth across Maryland.

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