

**SB0002/873529/1**

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 2, AS AMENDED  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1 of the bill, in line 23, strike “altering the calculation of” and substitute “imposing a certain limit on”; in line 24, after “tax;” insert “requiring that the Client Protection Fund of the Bar of Maryland impose certain tax clearance requirements on lawyers relating to the payment of certain annual fees;”; and in lines 25 and 26 and line 29, in each instance, strike “each year” and substitute “in certain fiscal years”.

On page 3 of the bill, after line 9, insert:

“BY repealing and reenacting, with amendments,  
Article – Business Occupations and Professions  
Section 10-313  
Annotated Code of Maryland  
(2004 Replacement Volume and 2007 Supplement)”.”.

On page 2 of the Budget and Taxation Committee Amendments (SB0002/189134/1), in line 2 of Amendment No. 1, strike “to the General Fund of the State” and substitute “for certain fiscal years to a certain special fund; requiring that the Comptroller distribute certain income tax revenues to the General Fund of the State”.

AMENDMENT NO. 2

On page 18 of the Budget and Taxation Committee Amendments, in line 2 of Amendment No. 12, strike the comma and substitute “:”

(Over)

**(1) FOR FISCAL YEARS 2008 AND 2009 ONLY, OF THE REMAINING INCOME TAX REVENUE FROM CORPORATIONS, THE COMPTROLLER SHALL DISTRIBUTE MONTHLY:**

**(I) 6.25% TO THE HIGHER EDUCATION INVESTMENT FUND ESTABLISHED UNDER § 15-106.6 OF THE EDUCATION ARTICLE; AND**

**(II) 6.25% TO THE GENERAL FUND; AND**

**(2) FOR FISCAL YEAR 2010 AND SUBSEQUENT FISCAL YEARS,”;**

in lines 6 and 7, strike “be altered to provide for a distribution”; in lines 8 and 9, strike “equal to half of the revenue required to be distributed to the General Fund of the State” and substitute “required”; and in line 10, strike “beginning in fiscal year 2011” and substitute “continue in fiscal year 2010 and each subsequent fiscal year”.

**AMENDMENT NO. 3**

On page 13 of the bill, in line 7, after “to” insert “**THE LESSER OF:**

**(I)**”;

in the same line, strike the brackets; in the same line, strike “**0.75%**”; in line 8, after “Comptroller” insert “**;** **OR**

**(II) \$1,000 FOR EACH RETURN**”;

in line 16, strike the comma and substitute “**:**

**(I)**”;

and in line 18, after “return” insert “;AND”

**(II) THE TOTAL MAXIMUM CREDIT THAT THE VENDOR IS ALLOWED UNDER THIS SECTION FOR ALL RETURNS FILED FOR ANY PERIOD IS \$1,000**”.

AMENDMENT NO. 4

On page 16 of the bill, in line 10, strike “THE” and substitute “BEGINNING IN CALENDAR YEAR 2011, THE”; and in line 25, strike “The” and substitute “BEGINNING IN CALENDAR YEAR 2010, THE”.

AMENDMENT NO. 5

On page 14 of the bill, after line 5, insert:

“Article – Business Occupations and Professions

10–313.

(a) By August 31 of each year, the Fund shall provide to the Department of Assessments and Taxation a list of lawyers who have paid an annual fee to the Fund during the previous fiscal year, to assist the Department of Assessments and Taxation in identifying new businesses within the State.

(b) The list provided under this section shall:

(1) be provided free of charge; and

(2) include, for each person on the list:

(i) the name and mailing address of the person; and

(ii) the federal tax identification number of the person or, if the person does not have a federal tax identification number, the Social Security number of the person.

(Over)

(C) BEFORE ANY ANNUAL FEE REQUIRED UNDER THIS PART IS ACCEPTED FROM A LAWYER AND IS DEEMED PAID, THE FUND SHALL VERIFY THROUGH THE OFFICE OF THE COMPTROLLER THAT THE LAWYER HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE LAWYER HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.”.