

Chapter 451

(Senate Bill 8)

AN ACT concerning

Maryland Income Tax Refund – Anne Arundel County – Warrants

FOR the purpose of authorizing certain warrant officials to certify to the Comptroller the existence of an outstanding warrant; requiring the Comptroller to withhold the Maryland income tax refunds of certain individuals with outstanding warrants under certain circumstances; providing that certain provisions of law apply only to residents of Anne Arundel County or individuals with warrants from Anne Arundel County; requiring a certain certification to contain certain information; requiring the Comptroller, under certain circumstances, to withhold an individual's income tax refund and notify the individual of a certain certification; providing that the Comptroller may not pay a Maryland income tax refund until the warrant official notifies the Comptroller that the warrant is no longer outstanding; requiring the Comptroller to withhold and pay certain required amounts before withholding any part of certain income tax refunds; requiring the Office of the Comptroller to submit a certain report to certain committees of the General Assembly on or before a certain date; defining certain terms; providing for the termination of certain provisions of this Act; and generally relating to withholding income tax refunds for outstanding warrants.

BY adding to

Article – Tax – General

Section 13–935 through 13–939 to be under the new part “Part VII. Income Tax Refund Withholding – Warrants”

Annotated Code of Maryland

(2010 Replacement Volume and 2011 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – General

13–933. RESERVED.

13–934. RESERVED.

PART VII. INCOME TAX REFUND WITHHOLDING – WARRANTS.

13–935.

(A) IN THIS PART THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(B) “REFUND” MEANS AN INDIVIDUAL’S MARYLAND INCOME TAX REFUND.

(C) (1) “WARRANT” MEANS A CRIMINAL ARREST WARRANT.

(2) “WARRANT” INCLUDES A WARRANT ISSUED FOR OR THAT RESULTS FROM:

(I) A FAILURE TO APPEAR BEFORE A COURT OF THE STATE;

(II) A VIOLATION OF THE MARYLAND VEHICLE LAW THAT IS PUNISHABLE BY A TERM OF CONFINEMENT; OR

(III) A VIOLATION OF PROBATION.

(3) “WARRANT” DOES NOT INCLUDE A BODY ATTACHMENT.

(D) “WARRANT OFFICIAL” MEANS AN OFFICIAL OF THE FEDERAL, STATE, OR LOCAL GOVERNMENT CHARGED WITH SERVING A WARRANT.

13-936.

(A) THIS PART APPLIES ONLY TO INDIVIDUALS WHO:

(1) ARE RESIDENTS OF ANNE ARUNDEL COUNTY; OR

(2) HAVE AN OUTSTANDING WARRANT FROM ANNE ARUNDEL COUNTY.

(B) THIS PART DOES NOT APPLY TO AN INDIVIDUAL:

(1) WHO IS AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF THE UNITED STATES; OR

(2) WHO FILES A JOINT MARYLAND INCOME TAX RETURN.

13-937.

A WARRANT OFFICIAL MAY:

(1) CERTIFY TO THE COMPTROLLER THE EXISTENCE OF AN OUTSTANDING WARRANT FOR AN INDIVIDUAL WHO IS A RESIDENT OF MARYLAND OR WHO RECEIVES INCOME FROM MARYLAND; AND

(2) REQUEST THE COMPTROLLER TO WITHHOLD ANY REFUND TO WHICH THE INDIVIDUAL IS ENTITLED.

13-938.

(A) A CERTIFICATION BY A WARRANT OFFICIAL TO THE COMPTROLLER SHALL INCLUDE:

(1) THE FULL NAME AND ADDRESS OF THE INDIVIDUAL AND ANY OTHER NAMES KNOWN TO BE USED BY THE INDIVIDUAL;

(2) THE SOCIAL SECURITY NUMBER OR FEDERAL TAX IDENTIFICATION NUMBER; AND

(3) A STATEMENT THAT THE WARRANT IS OUTSTANDING.

(B) THE COMPTROLLER SHALL DETERMINE IF AN INDIVIDUAL FOR WHOM A CERTIFICATION IS RECEIVED IS DUE A REFUND.

(C) AS TO ANY INDIVIDUAL DUE A REFUND FOR WHOM A CERTIFICATION IS RECEIVED, THE COMPTROLLER SHALL:

(1) WITHHOLD THE INDIVIDUAL'S REFUND; AND

(2) NOTIFY THE INDIVIDUAL OF A CERTIFICATION BY THE WARRANT OFFICIAL OF THE EXISTENCE OF AN OUTSTANDING WARRANT.

(D) THE COMPTROLLER MAY NOT PAY A REFUND UNTIL THE WARRANT OFFICIAL NOTIFIES THE COMPTROLLER THAT THE WARRANT IS NO LONGER OUTSTANDING.

13-939.

THE COMPTROLLER SHALL WITHHOLD AND PAY ANY AMOUNT AS PROVIDED IN § 13-918 OF THIS SUBTITLE BEFORE WITHHOLDING ANY PART OF AN INCOME TAX REFUND UNDER § 13-938 OF THIS PART.

SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December 1, 2013, the Office of the Comptroller shall report to the House Ways and Means

Committee and the Senate Budget and Taxation Committee, in accordance with § 2–1246 of the State Government Article, on the implementation of this Act.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2012. Section 1 of this Act shall remain effective for a period of 1 year and, at the end of September 30, 2013, with no further action required by the General Assembly, Section 1 of this Act shall be abrogated and of no further force and effect.

Approved by the Governor, May 22, 2012.