

**Department of Legislative Services**  
Maryland General Assembly  
2012 Session

**FISCAL AND POLICY NOTE**

House Bill 1456  
Ways and Means

(Delegate Mizeur)

Budget and Taxation

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**Income Tax - Tax Credits - Electronic Filing Requirements**

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This bill requires a taxpayer to submit a claim for a tax credit by electronic means as required by the Comptroller's Office by regulation if the taxpayer claims the (1) Job Creation tax credit; (2) One Maryland tax credit; (3) Biotechnology Investment Incentive tax credit; or (4) Enterprise Zone income tax credit. In addition, the bill authorizes the Comptroller's Office to require by regulation any other tax credit claim to be submitted electronically, if the Comptroller's Office determines this requirement does not have a material adverse impact or undue administrative burden on the Comptroller's Office.

The bill takes effect July 1, 2012, and applies to all taxable years beginning after December 31, 2012.

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**Fiscal Summary**

**State Effect:** The bill does not materially affect State finances.

**Local Effect:** None.

**Small Business Effect:** Minimal.

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**Analysis**

**Current Law:** A taxpayer who claims a tax credit must meet eligibility requirements and follow any procedures for claiming the credit as required by the Comptroller's Office and/or the State agency that administers the credit. These requirements and procedures vary based on the tax credit. There is no requirement that taxpayers submit tax credit claims electronically.

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## **Additional Information**

**Prior Introductions:** None.

**Cross File:** SB 1086 (Senator Jones-Rodwell, *et al.*) - Budget and Taxation.

**Information Source(s):** Comptroller's Office, Department of Legislative Services

**Fiscal Note History:** First Reader - March 20, 2012  
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