## HOUSE BILL 1360

 $\mathbf{Q3}$ 

By: Delegate George

Introduced and read first time: February 12, 2013 Assigned to: Rules and Executive Nominations

## A BILL ENTITLED

### 1 AN ACT concerning

## Maryland Income Tax Refund – Anne Arundel County Warrant Intercept Program – Extension

# FOR the purpose of extending the termination date of a certain program that requires the Comptroller to withhold the Maryland income tax refund of certain individuals with outstanding warrants under certain circumstances; requiring the Comptroller to provide a certain report annually; providing for the termination of certain provisions of this Act; and generally relating to withholding income tax refunds for outstanding warrants.

- 10 BY adding to
- 11 Article Tax General
- 12 Section 13–940
- 13 Annotated Code of Maryland
- 14 (2010 Replacement Volume and 2012 Supplement)
- 15 BY repealing
- 16 Chapter 451 of the Acts of the General Assembly of 2012
- 17 Section 2
- 18 BY repealing and reenacting, with amendments,
- 19 Chapter 451 of the Acts of the General Assembly of 2012
- 20 Section 3
- 21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF 22 MARYLAND, That the Laws of Maryland read as follows:
- 23 Article Tax General
- 24 **13–940.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law.



3lr3236 CF SB 243 HOUSE BILL 1360

1 ON OR BEFORE DECEMBER 1 OF EACH YEAR, THE OFFICE OF THE 2 COMPTROLLER SHALL REPORT TO THE HOUSE WAYS AND MEANS COMMITTEE 3 AND THE SENATE BUDGET AND TAXATION COMMITTEE, IN ACCORDANCE WITH 4 § 2–1246 OF THE STATE GOVERNMENT ARTICLE, ON THE IMPLEMENTATION OF 5 §§ 13–935 THROUGH 13–939 OF THIS PART.

6 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland 7 read as follows:

8

### Chapter 451 of the Acts of 2012

9 [SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December 10 1, 2013, the Office of the Comptroller shall report to the House Ways and Means 11 Committee and the Senate Budget and Taxation Committee, in accordance with § 12 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] 6
YEARS and, at the end of September 30, [2013] 2018, with no further action required
by the General Assembly, Section 1 of this Act shall be abrogated and of no further
force and effect.

18 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect 19 July 1, 2013. Section 1 of this Act shall remain effective until the taking effect of the 20 termination provision specified in Section 3 of Chapter 451 of the Acts of 2012. If that 21 termination provision takes effect, Section 1 of this Act shall be abrogated and of no 22 further force and effect.

 $\mathbf{2}$