SENATE BILL 243

Q3 3lr1821 CF HB 1360

By: Senator Astle

Introduced and read first time: January 18, 2013

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 20, 2013

CHAPTER

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| | AN | A(T) | concerning |
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2 Maryland Income Tax Refund – Anne Arundel County Warrant Intercept 3 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

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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

Section 3

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.



| 1 | CECTION 1 DE 10 ENLACTED DY MILE CENTEDAL ACCEMDIX OF | | | |
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| $\frac{1}{2}$ | SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: | | | |
| 3 | Article – Tax – General | | | |
| 4 | 13-940. | | | |
| 5 6 7 8 9 | ON OR BEFORE DECEMBER 1 OF EACH YEAR, 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 §§ 13–935 THROUGH 13–939 OF THIS PART. | | | |
| 10 11 | SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows: | | | |
| 12 | Chapter 451 of the Acts of 2012 | | | |
| 13 14 15 16 | [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.] | | | |
| 17 18 19 20 21 | 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. | | | |
| 22 23 24 25 26 | SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2013. Section 1 of this Act shall remain effective until the taking effect of the termination provision specified in Section 3 of Chapter 451 of the Acts of 2012. If that termination provision takes effect, Section 1 of this Act shall be abrogated and of no further force and effect. | | | |
| | Approved: | | | |
| | Governor. | | | |
| | President of the Senate. | | | |
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Speaker of the House of Delegates.