Chapter 213

(Senate Bill 243)

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.

BY adding to

Article – Tax – General Section 13–940 Annotated Code of Maryland (2010 Replacement Volume and 2012 Supplement)

BY repealing

Chapter 451 of the Acts of the General Assembly of 2012 Section 2

BY repealing and reenacting, with amendments,

Chapter 451 of the Acts of the General Assembly of 2012 Section 3

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

Article - Tax - General

13-940.

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.

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

Chapter 451 of the Acts of 2012

[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] 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.

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 by the Governor, May 2, 2013.