

HOUSE BILL 743

Q3

4lr2863
CF SB 604

By: Delegates Clagett, Barnes, Barve, Beidle, Bohanan, Branch, Braveboy, Bromwell, Busch, Cane, Carr, Carter, Conway, Cullison, Davis, DeBoy, Donoghue, Dumais, Frick, Gaines, Griffith, Guzzone, Hammen, Haynes, Healey, Hixson, Holmes, Hubbard, James, Jameson, Jones, Kaiser, A. Kelly, Lafferty, Luedtke, Malone, McHale, McIntosh, A. Miller, Oaks, Olszewski, Pena-Melnyk, Pendergrass, Proctor, B. Robinson, Rudolph, Stein, Tarrant, F. Turner, V. Turner, Vallario, Waldstreicher, Walker, Weir, and Zucker

Introduced and read first time: February 3, 2014

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted with floor amendments

Read second time: March 11, 2014

CHAPTER _____

1 AN ACT concerning

2 ~~Spending Transparency Act~~ **Income Tax Forms – Graphical Representation**
3 **of General Fund Expenditures**

4 FOR the purpose of requiring the Comptroller to include on certain income tax forms a
5 demonstrative representation of how much of each dollar that the General Fund
6 receives is spent on certain categories; providing that the representation may be
7 in graphical or pictorial form; requiring the Comptroller, in consultation with
8 the Department of Budget and Management and the Department of Legislative
9 Services, to make certain determinations; requiring the Comptroller to post the
10 representation on the Comptroller’s Web site and to include it in certain
11 instructions on the Web site; and generally relating to a requirement that the
12 Comptroller include certain information on certain tax forms.

13 BY repealing and reenacting, with amendments,
14 Article – Tax – General
15 Section 2–104(a)
16 Annotated Code of Maryland
17 (2010 Replacement Volume and 2013 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

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



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

3 **Article – Tax – General**

4 2–104.

5 (a) (1) Subject to the requirements of § 2–110 of this subtitle and
6 subsection (b) of this section, the Comptroller shall design the returns and other forms
7 that, on completion, provide the information required for the administration of the tax
8 laws listed in § 2–102 of this subtitle.

9 (2) **THE COMPTROLLER SHALL INCLUDE ON THE INCOME TAX**
10 **FORMS REQUIRED UNDER PARAGRAPH (1) OF THIS SECTION THAT ARE**
11 **UPDATED ON AN ANNUAL BASIS A DEMONSTRATIVE REPRESENTATION OF HOW**
12 **MUCH OF EACH DOLLAR THAT THE GENERAL FUND RECEIVES IS SPENT ON THE**
13 **FOLLOWING CATEGORIES:**

14 (I) **EDUCATION;**

15 (II) **HEALTH;**

16 (III) **PUBLIC SAFETY; AND**

17 (IV) **ANY OTHER CATEGORY INCLUDED BY THE**
18 **COMPTROLLER.**

19 (3) **THE DEMONSTRATIVE REPRESENTATION REQUIRED UNDER**
20 **PARAGRAPH (2) OF THIS SUBSECTION MAY BE IN THE FORM OF A GRAPH OR**
21 **PICTURE OR A COMBINATION OF GRAPH AND PICTURE.**

22 (4) (I) **THE SUBJECT TO SUBPARAGRAPH (II) OF THIS**
23 **PARAGRAPH, THE COMPTROLLER, IN CONSULTATION WITH THE DEPARTMENT**
24 **OF BUDGET AND MANAGEMENT AND THE DEPARTMENT OF LEGISLATIVE**
25 **SERVICES, SHALL DETERMINE THE MANNER IN WHICH THE REPRESENTATION**
26 **REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL BE PRESENTED**
27 **AND WITH WHICH INCOME TAX FORMS THE REPRESENTATION IS TO BE**
28 **INCLUDED.**

29 (II) **THE COMPTROLLER SHALL POST THE**
30 **REPRESENTATION REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION ON**
31 **THE COMPTROLLER'S WEB SITE AND SHALL INCLUDE IT IN INSTRUCTIONS ON**
32 **THE WEB SITE FOR THE SAME INCOME TAX FORMS THAT ARE SELECTED UNDER**
33 **SUBPARAGRAPH (I) OF THIS PARAGRAPH TO INCLUDE THE REPRESENTATION.**

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 October 1, 2014.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.