Q3 4lr1226 CF 4lr1159

By: Baltimore City Senators (By Request - Baltimore City Administration)

Introduced and read first time: January 17, 2014

Assigned to: Budget and Taxation

A BILL ENTITLED

2	Maryland Income Tax Refund - Baltimore City - Warrants
3	FOR the purpose of altering the requirement for the Comptroller to withhold Maryland

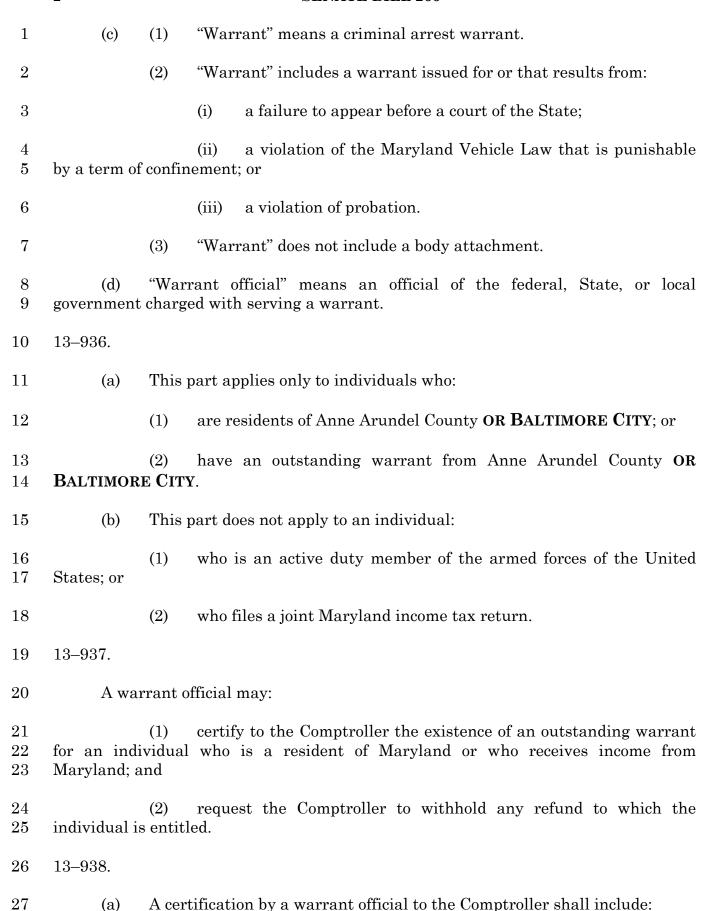
- income tax refunds from certain individuals with outstanding warrants to include residents of Baltimore City or individuals who have outstanding warrants from Baltimore City; providing for the termination of this Act; and generally relating to
- withholding income tax refunds from individuals with outstanding warrants.
- 8 BY repealing and reenacting, without amendments,
- 9 Article Tax General

AN ACT concerning

- 10 Section 13–935 and 13–937 through 13–940
- 11 Annotated Code of Maryland
- 12 (2010 Replacement Volume and 2013 Supplement)
- 13 BY repealing and reenacting, with amendments,
- 14 Article Tax General
- 15 Section 13–936
- 16 Annotated Code of Maryland
- 17 (2010 Replacement Volume and 2013 Supplement)
- 18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 19 MARYLAND, That the Laws of Maryland read as follows:
- 20 Article Tax General
- 21 13-935.

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- 22 (a) In this part the following words have the meanings indicated.
- (b) "Refund" means an individual's Maryland income tax refund.



		SENATE BILL 200
$\frac{1}{2}$	known to be	(1) the full name and address of the individual and any other names used by the individual;
3 4	and	(2) the Social Security number or federal tax identification number;
5		(3) a statement that the warrant is outstanding.
6 7	(b) is received i	The Comptroller shall determine if an individual for whom a certification s due a refund.
8 9	(c) Comptroller	As to any individual due a refund for whom a certification is received, the shall:
10		(1) withhold the individual's refund; and
11 12	existence of	(2) notify the individual of a certification by the warrant official of the an outstanding warrant.
13 14	(d) the Comptro	The Comptroller may not pay a refund until the warrant official notifies oller that the warrant is no longer outstanding.
15	13–939.	
16 17 18	The Comptroller shall withhold and pay any amount as provided in \S 13–918 of this subtitle before withholding any part of an income tax refund under \S 13–938 of this part.	
19	13–940.	
20 21 22 23	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.	
24 25		TION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 2014. It shall remain effective for a period of 5 years and, at the end of

September 30, 2019, with no further action required by the General Assembly, this Act

shall be abrogated and of no further force and effect.

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