SENATE BILL 604

Q3 4lr2419
CF 4lr2863

By: **Senators Manno, Astle, Benson, Brinkley, Colburn, Currie, DeGrange, Edwards, Feldman, Ferguson, Forehand, Frosh, Getty, Gladden, Glassman, Jennings, Jones–Rodwell, Kasemeyer, King, Kittleman, Klausmeier, Madaleno, Mathias, McFadden, Middleton, Miller, Peters, Pugh, Ramirez, Raskin, Robey, Rosapepe, Stone, Young, and Zirkin**

Introduced and read first time: January 30, 2014
Assigned to: Budget and Taxation

A BILL ENTITLED

AN ACT concerning

Income Tax Forms – Graphical Representation of General Fund Expenditures

FOR the purpose of requiring the Comptroller to include on certain income tax forms a demonstrative representation of how much of each dollar that the General Fund receives is spent on certain categories; providing that the representation may be in graphical or pictorial form; requiring the Comptroller, in consultation with the Department of Budget and Management and the Department of Legislative Services, to make certain determinations; and generally relating to a requirement that the Comptroller include certain information on certain tax forms.

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

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

Article – Tax – General

2–104.

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

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

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

(I) EDUCATION;

(II) HEALTH;

(III) PUBLIC SAFETY; AND

(IV) ANY OTHER CATEGORY INCLUDED BY THE COMPTROLLER.

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

(4) THE COMPTROLLER, IN CONSULTATION WITH THE DEPARTMENT OF BUDGET AND MANAGEMENT AND THE DEPARTMENT OF LEGISLATIVE SERVICES, SHALL DETERMINE THE MANNER IN WHICH THE REPRESENTATION REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL BE PRESENTED AND WITH WHICH INCOME TAX FORMS THE REPRESENTATION IS TO BE INCLUDED.

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