HOUSE BILL 217

Q3 4lr1280

By: **Washington County Delegation**
Introduced and read first time: January 16, 2014
Assigned to: Ways and Means

A BILL ENTITLED

AN ACT concerning

Maryland Income Tax Refund – Washington County – Warrants

FOR the purpose of altering the requirement for the Comptroller to withhold Maryland income tax refunds of certain individuals with outstanding warrants to include residents of Washington County or individuals who have outstanding warrants from Washington County; providing for the termination of this Act; and generally relating to withholding income tax refunds for individuals with outstanding warrants.

BY repealing and reenacting, without amendments,
Article – Tax – General
Section 13–935 and 13–937 through 13–940
Annotated Code of Maryland
(2010 Replacement Volume and 2013 Supplement)

BY repealing and reenacting, with amendments,
Article – Tax – General
Section 13–936
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

13–935.

(a) In this part the following words have the meanings indicated.

(b) "Refund" means an individual's Maryland income tax refund.

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

(c) (1) "Warrant" means a criminal arrest warrant.

(2) "Warrant" includes a warrant issued for or that results from:

(i) a failure to appear before a court of the State;

(ii) a violation of the Maryland Vehicle Law that is punishable by a term of confinement; or

(iii) a violation of probation.

(3) "Warrant" does not include a body attachment.

(d) "Warrant official" means an official of the federal, State, or local government charged with serving a warrant.

13–936.

(a) This part applies only to individuals who:

(1) are residents of Anne Arundel County **OR WASHINGTON COUNTY**; or

(2) have an outstanding warrant from Anne Arundel County **OR WASHINGTON COUNTY**.

(b) This part does not apply to an individual:

(1) who is an active duty member of the armed forces of the United States; or

(2) who files a joint Maryland income tax return.

13–937.

A warrant official may:

(1) certify to the Comptroller the existence of an outstanding warrant for an individual who is a resident of Maryland or who receives income from Maryland; and

(2) request the Comptroller to withhold any refund to which the individual is entitled.

13–938.

(a) A certification by a warrant official to the Comptroller shall include:

(1) the full name and address of the individual and any other names known to be used by the individual;

(2) the Social Security number or federal tax identification number; and

(3) a statement that the warrant is outstanding.

(b) The Comptroller shall determine if an individual for whom a certification is received is due a refund.

(c) As to any individual due a refund for whom a certification is received, the Comptroller shall:

(1) withhold the individual's refund; and

(2) notify the individual of a certification by the warrant official of the existence of an outstanding warrant.

(d) The Comptroller may not pay a refund until the warrant official notifies the Comptroller that the warrant is no longer outstanding.

13–939.

The Comptroller shall withhold and pay any amount as provided in § 13–918 of this subtitle before withholding any part of an income tax refund under § 13–938 of this part.

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 this Act shall take effect October 1, 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.