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§10–223.

(a) Beginning with individual tax returns for the 1986 tax year, and for all subsequent tax years, the Comptroller shall collect and compile information from income tax returns regarding the various elements of the State income tax and, for the State and for each county and the City of Baltimore, the impact of those various elements on various classes of Maryland taxpayers and on revenues.

(b) The data base shall be comprehensive and shall include the following:

(1) component items of federal adjusted gross income, including loss items and preference income;

(2) components of itemized deductions;

(3) components of Maryland addition and subtraction modifications; and

(4) the number of taxpayers reporting each of the elements contained in items (1), (2), and (3) of this subsection.

(c) On or before January 1 of the second year after returns are received for a tax year, the Comptroller shall submit to the Governor and, subject to § 2-1246 of the State Government Article, the President of the Senate and the Speaker of the House of Delegates a report providing the information compiled for that tax year.

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