

# HOUSE BILL 390

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CF 6lr2155

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By: **Delegates Reilly, Adams, Afzali, Anderton, Arentz, Aumann, Buckel, Carozza, Cassilly, Ciliberti, Cluster, Flanagan, Ghrist, Hornberger, S. Howard, Impallaria, Jacobs, Kipke, Kittleman, Krebs, Lisanti, Long, Malone, Mautz, McComas, McConkey, McDonough, McKay, McMillan, Metzgar, W. Miller, Morgan, Otto, Parrott, Rey, Rose, Saab, Shoemaker, Simonaire, Szeliga, Vogt, B. Wilson, and Wivell**

Introduced and read first time: January 28, 2016

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refunds – Warrant Intercept Program – Statewide**

3 FOR the purpose of authorizing certain counties to participate in a certain income tax  
4 refund withholding program related to individuals with outstanding warrants if the  
5 sheriff of the county notifies the Comptroller of the county's intention to participate  
6 on or before a certain date; making nonsubstantive changes to certain termination  
7 provisions; making conforming changes; providing for the effective dates of this Act;  
8 and generally relating to withholding income tax refunds of individuals with  
9 outstanding warrants.

10 BY repealing and reenacting, without amendments,  
11 Article – Tax – General  
12 Section 13–935 and 13–937 through 13–940  
13 Annotated Code of Maryland  
14 (2010 Replacement Volume and 2015 Supplement)

15 BY repealing and reenacting, with amendments,  
16 Article – Tax – General  
17 Section 13–936  
18 Annotated Code of Maryland  
19 (2010 Replacement Volume and 2015 Supplement)

20 BY repealing and reenacting, with amendments,  
21 Chapter 451 of the Acts of the General Assembly of 2012, as amended by Chapter  
22 213 of the Acts of the General Assembly of 2013  
23 Section 3

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY repealing and reenacting, with amendments,  
2 Chapter 213 of the Acts of the General Assembly of 2013  
3 Section 3

4 BY repealing and reenacting, with amendments,  
5 Article – Tax – General  
6 Section 13–936(a)  
7 Annotated Code of Maryland  
8 (2010 Replacement Volume and 2015 Supplement)  
9 (As enacted by Section 1 of this Act)

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

12 **Article – Tax – General**

13 13–935.

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

15 (b) “Refund” means an individual’s Maryland income tax refund.

16 (c) (1) “Warrant” means a criminal arrest warrant.

17 (2) “Warrant” includes a warrant issued for or that results from:

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

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

21 (iii) a violation of probation.

22 (3) “Warrant” does not include a body attachment.

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

25 13–936.

26 (a) **(1)** This part applies only to individuals who:

27 **[(1)] (I)** are residents of Anne Arundel County, Baltimore City, **[or]**  
28 Washington County, **OR A COUNTY THAT PARTICIPATES IN THE PROGRAM UNDER**  
29 **THIS PART;** or

1            **[(2)] (II)** have an outstanding warrant from Anne Arundel County,  
2 Baltimore City, **[or]** Washington County, **OR A COUNTY THAT PARTICIPATES IN THE**  
3 **PROGRAM UNDER THIS PART.**

4            **(2) A COUNTY MAY PARTICIPATE IN THE PROGRAM UNDER THIS PART**  
5 **IF THE SHERIFF OF THE COUNTY NOTIFIES THE COMPTROLLER OF THE COUNTY'S**  
6 **INTENTION TO PARTICIPATE ON OR BEFORE DECEMBER 31 OF THE FIRST TAXABLE**  
7 **YEAR FOR WHICH THE COUNTY INTENDS TO PARTICIPATE.**

8            **(3) A COUNTY'S PARTICIPATION IN THE PROGRAM UNDER THIS PART**  
9 **CONTINUES UNTIL THE SHERIFF OF THE COUNTY NOTIFIES THE COMPTROLLER OF**  
10 **THE COUNTY'S INTENTION NOT TO PARTICIPATE IN THE PROGRAM.**

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

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

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

15 13-937.

16            A warrant official may:

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

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

21 13-938.

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

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

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

26            (3) a statement that the warrant is outstanding.

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

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

1 (1) withhold the individual's refund; and

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

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

6 13-939.

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

9 13-940.

10 On or before December 1 of each year, the Office of the Comptroller shall report to  
11 the House Ways and Means Committee and the Senate Budget and Taxation Committee,  
12 in accordance with § 2-1246 of the State Government Article, on the implementation of §§  
13 13-935 through 13-939 of this part.

14 **Chapter 451 of the Acts of 2012, as amended by Chapter 213 of the Acts of 2013**

15 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 October 1, 2012. [Section 1 of this Act shall remain effective for a period of 6 years and, at  
17 the end of September 30, 2018, with no further action required by the General Assembly,  
18 Section 1 of this Act shall be abrogated and of no further force and effect.]

19 **Chapter 213 of the Acts of 2013**

20 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
21 1, 2013. [Section 1 of this Act shall remain effective until the taking effect of the  
22 termination provision specified in Section 3 of Chapter 451 of the Acts of 2012. If that  
23 termination provision takes effect, Section 1 of this Act shall be abrogated and of no further  
24 force and effect.]

25 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read  
26 as follows:

27 **Article – Tax – General**

28 13-936.

29 (a) (1) This part applies only to individuals who:

30 (i) are residents of [Anne Arundel County,] Baltimore City,  
31 Washington County, or a county that participates in the program under this part; or

1 (ii) have an outstanding warrant from [Anne Arundel County,]  
2 Baltimore City, Washington County, or a county that participates in the program under  
3 this part.

4 (2) A county may participate in the program under this part if the sheriff  
5 of the county notifies the Comptroller of the county's intention to participate on or before  
6 December 31 of the first taxable year for which the county intends to participate.

7 (3) A county's participation in the program under this part continues until  
8 the sheriff of the county notifies the Comptroller of the county's intention not to participate  
9 in the program.

10 SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take  
11 effect October 1, 2018.

12 SECTION 4. AND BE IT FURTHER ENACTED, That, except as provided in Section  
13 3 of this Act, this Act shall take effect October 1, 2016.