

HOUSE BILL 560

Q3

6lr2500
CF SB 349

By: **Allegany County Delegation and Garrett County Delegation**

Introduced and read first time: February 3, 2016

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refunds – Allegany and Garrett Counties – Warrant**
3 **Intercept Program**

4 FOR the purpose of altering the requirement for the Comptroller to withhold Maryland
5 income tax refunds of certain individuals with outstanding warrants to include
6 residents of Allegany and Garrett counties or individuals who have outstanding
7 warrants from Allegany and Garrett counties; making nonsubstantive changes to
8 certain termination provisions; making conforming changes; providing for a delayed
9 effective date for certain provisions of this Act; and generally relating to withholding
10 income tax refunds of individuals with outstanding warrants.

11 BY repealing and reenacting, without amendments,
12 Article – Tax – General
13 Section 13–935 and 13–937 through 13–940
14 Annotated Code of Maryland
15 (2010 Replacement Volume and 2015 Supplement)

16 BY repealing and reenacting, with amendments,
17 Article – Tax – General
18 Section 13–936
19 Annotated Code of Maryland
20 (2010 Replacement Volume and 2015 Supplement)

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

25 BY repealing and reenacting, with amendments,
26 Chapter 213 of the Acts of the General Assembly of 2013
27 Section 3

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

9 **Article – Tax – General**

10 13–935.

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

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

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

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

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

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

18 (iii) a violation of probation.

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

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

22 13–936.

23 (a) This part applies only to individuals who:

24 (1) are residents of **ALLEGANY COUNTY**, Anne Arundel County,
25 Baltimore City, **GARRETT COUNTY**, or Washington County; or

26 (2) have an outstanding warrant from **ALLEGANY COUNTY**, Anne
27 Arundel County, Baltimore City, **GARRETT COUNTY**, or Washington County.

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

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

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

4 13–937.

5 A warrant official may:

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

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

10 13–938.

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

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

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

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

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

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

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

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

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

25 13–939.

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

28 13–940.

1 On or before December 1 of each year, the Office of the Comptroller shall report to
2 the House Ways and Means Committee and the Senate Budget and Taxation Committee,
3 in accordance with § 2–1246 of the State Government Article, on the implementation of §§
4 13–935 through 13–939 of this part.

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

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

10 **Chapter 213 of the Acts of 2013**

11 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
12 1, 2013. [Section 1 of this Act shall remain effective until the taking effect of the
13 termination provision specified in Section 3 of Chapter 451 of the Acts of 2012. If that
14 termination provision takes effect, Section 1 of this Act shall be abrogated and of no further
15 force and effect.]

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

18 **Article – Tax – General**

19 13–936.

20 (a) This part applies only to individuals who:

21 (1) are residents of Allegany County, [Anne Arundel County,] Baltimore
22 City, Garrett County, or Washington County; or

23 (2) have an outstanding warrant from Allegany County, [Anne Arundel
24 County,] Baltimore City, Garrett County, or Washington County.

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

27 SECTION 4. AND BE IT FURTHER ENACTED, That, except as provided in Section
28 3 of this Act, this Act shall take effect October 1, 2016.