

# SENATE BILL 36

Q3

7lr0459

(PRE-FILED)

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By: **Senator Mathias**

Requested: July 28, 2016

Introduced and read first time: January 11, 2017

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Tax Credits – Electronic Filing Requirements – Waiver**

3 FOR the purpose of authorizing the Comptroller, under certain circumstances, to grant a  
4 waiver from the requirement that a taxpayer claiming certain tax credits submit a  
5 claim for the credit by certain electronic means; providing for the application of this  
6 Act; and generally relating to the requirement to submit an electronic claim for  
7 certain tax credits.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – General  
10 Section 10–804(j)  
11 Annotated Code of Maryland  
12 (2010 Replacement Volume and 2016 Supplement)

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

15 **Article – Tax – General**

16 10–804.

17 (j) (1) **[A] EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, A**  
18 taxpayer claiming any of the following tax credits shall submit a claim for the credit by  
19 electronic means as required by the Comptroller by regulation:

20 (i) the Job Creation Tax Credit, as provided under Title 6, Subtitle  
21 2 of the Economic Development Article;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) the One Maryland Tax Credit, as provided under Title 6, Subtitle  
2 4 of the Economic Development Article;

3 (iii) the Biotechnology Investment Incentive Tax Credit, as provided  
4 under § 10-725 of this title;

5 (iv) the Enterprise Zone Income Tax Credit, as provided under §  
6 10-702 of this title; and

7 (v) any other tax credit specified by the Comptroller through  
8 regulation.

9 (2) Before adding any tax credit not listed in paragraph (1)(i) through (iv)  
10 of this subsection to the requirement of this subsection, the Comptroller shall determine  
11 whether the addition of the tax credit will have a material adverse impact or undue  
12 administrative burden on the Comptroller.

13 **(3) ON WRITTEN REQUEST FOR A WAIVER BY A TAXPAYER, THE**  
14 **COMPTROLLER MAY GRANT THE TAXPAYER A WAIVER OF THE REQUIREMENTS OF**  
15 **THIS SUBSECTION IF THE TAXPAYER ESTABLISHES TO THE SATISFACTION OF THE**  
16 **COMPTROLLER EITHER REASONABLE CAUSE FOR NOT FILING THE CLAIM FOR THE**  
17 **CREDIT BY ELECTRONIC MEANS OR THAT THERE IS NO FEASIBLE MEANS OF FILING**  
18 **THE CLAIM FOR THE CREDIT BY ELECTRONIC MEANS WITHOUT CREATING UNDUE**  
19 **HARDSHIP.**

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
21 1, 2017, and shall be applicable to all taxable years beginning after December 31, 2016.