

Chapter 556

(Senate Bill 36)

AN ACT concerning

Tax Credits – Electronic Filing Requirements – Waiver

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

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10–804(j)

Annotated Code of Maryland

~~(2010 Replacement Volume and 2016 Supplement)~~ (2016 Replacement Volume)

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

Article – Tax – General

10–804.

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

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

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

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

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

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

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

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

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

Approved by the Governor, May 4, 2017.