SENATE BILL 256

By: Senators Pinsky, Benson, Conway, Currie, Ferguson, Guzzone, Kagan, Kelley, King, Lee, Madaleno, Manno, McFadden, Muse, Nathan–Pulliam, Ramirez, Robinson, Smith, Young, and Zucker

Introduced and read first time: January 19, 2018
Assigned to: Education, Health, and Environmental Affairs

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: March 1, 2018

CHAPTER _____

AN ACT concerning

Presidential Candidate Tax Transparency Act

FOR the purpose of requiring certain candidates for President or Vice President of the United States to file copies of certain federal income tax returns and written consent for the disclosure of those federal income tax returns with the State Board of Elections by a certain date before a presidential general election; requiring the State Board to make federal income tax returns filed by candidates for President or Vice President of the United States a Presidential ticket publicly available on the State Board’s website; prohibiting the name of a candidate for President or Vice President of the United States names of the candidates on a Presidential ticket who fail to satisfy the requirements of this Act from appearing on the general election ballot; defining a certain term; prohibiting a certain political party from nominating a candidate for a presidential elector of the party if the Presidential ticket of the political party fails to satisfy certain requirements; defining certain terms; making a conforming change; and generally relating to requiring candidates for President or Vice President of the United States to disclose their federal income tax returns as a condition for appearing on the general election ballot.

BY adding to
Article – Election Law
Section 5–102
Annotated Code of Maryland
(2017 Replacement Volume and 2017 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.
Underlining indicates amendments to bill.
Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.
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BY repealing and reenacting, with amendments,

Article – Election Law
Section 8–503(a)
Annotated Code of Maryland
(2017 Replacement Volume and 2017 Supplement)

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

Article – Election Law

5–102.

(A) (1) IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS
INDICATED.

(2) “FEDERAL INCOME TAX RETURN” HAS THE MEANING

(3) “PRESIDENTIAL TICKET” MEANS CANDIDATES FOR OFFICE OF
THE PRESIDENT AND VICE PRESIDENT OF THE UNITED STATES RUNNING AS A UNIT.

(B) THIS SECTION DOES NOT APPLY TO A CANDIDATE FOR THE OFFICE OF
THE PRESIDENT OR VICE PRESIDENT OF THE UNITED STATES WHO IS A WRITE-IN
CANDIDATE.

(C) NO LATER THAN 65 DAYS BEFORE A PRESIDENTIAL GENERAL ELECTION,
A CANDIDATE FOR THE OFFICE OF PRESIDENT OR VICE PRESIDENT OF THE UNITED
STATES WHO IS NOT A WRITE-IN CANDIDATE PRESIDENTIAL TICKET SHALL FILE
WITH THE STATE BOARD:

(1) A COPY OF THE EACH CANDIDATE’S FEDERAL INCOME TAX
RETURN FOR AT LEAST THE 5 MOST RECENT TAXABLE YEARS FOR WHICH THE
CANDIDATE FILED A RETURN WITH THE INTERNAL REVENUE SERVICE; AND

(2) WRITTEN CONSENT, ON THE FORM THE STATE BOARD
PRESCRIBES, FOR THE DISCLOSURE OF THE FEDERAL INCOME TAX RETURNS
SPECIFIED UNDER ITEM (1) OF THIS SUBSECTION IN THE MANNER PROVIDED IN
SUBSECTION (C) (D) OF THIS SECTION.

(C) (D) THE STATE BOARD SHALL MAKE INCOME TAX RETURNS FILED
WITH THE STATE BOARD UNDER THIS SECTION PUBLICLY AVAILABLE ON THE STATE
BOARD’S WEBSITE NO LATER THAN 7 DAYS AFTER THE INCOME TAX RETURNS ARE
FILED.
(D) (E) The name of a candidate for President or Vice President of the United States names of the candidates on a Presidential ticket may not appear on the general election ballot if either candidate fails to satisfy the requirements of this section.

(F) If the candidates of a Presidential ticket fail to satisfy the requirements of this section, the political party of the Presidential ticket may not nominate a candidate for presidential elector of the party under § 8–503 of this title.

8–503.

(a) Except as provided in § 5–102(f) of this article, each political party shall nominate or provide for the nomination of candidates for presidential elector of the party in accordance with party rules.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2018.

Approved:

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 Governor.

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 President of the Senate.

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 Speaker of the House of Delegates.