

HOUSE BILL 1535

Q7

0lr1498

By: **Delegate Brooks**

Introduced and read first time: February 7, 2020

Assigned to: Judiciary

A BILL ENTITLED

1 AN ACT concerning

2 **Comptroller – Duties – Designations of and Responses to Personal**
3 **Representatives**

4 FOR the purpose of requiring the Comptroller to provide a certain person a written
5 response that confirms or denies the validity of a certain power of attorney form
6 within a certain time frame; requiring the Comptroller to provide a certain personal
7 representative certain tax–related documents within a certain period of time; and
8 generally relating to duties of the Comptroller and personal representatives.

9 BY adding to

10 Article – Tax – General
11 Section 2–116
12 Annotated Code of Maryland
13 (2016 Replacement Volume and 2019 Supplement)

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

16 **Article – Tax – General**

17 **2–116.**

18 **(A) THE COMPTROLLER SHALL PROVIDE TO A PERSON, WITHIN 2 BUSINESS**
19 **DAYS AFTER THE COMPTROLLER RECEIVES A POWER OF ATTORNEY FORM**
20 **DESIGNATING THE PERSON AS A PERSONAL REPRESENTATIVE FOR ANOTHER**
21 **PERSON, A WRITTEN RESPONSE THAT CONFIRMS OR DENIES THE VALIDITY OF THE**
22 **EXECUTED POWER OF ATTORNEY FORM.**

23 **(B) IF A PERSON WHO IS DESIGNATED AS A PERSONAL REPRESENTATIVE IN**
24 **AN EXECUTED POWER OF ATTORNEY FORM REQUESTS TAX–RELATED DOCUMENTS**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **REGARDING THE MATTER FOR WHICH THE PERSON IS DESIGNATED AS A PERSONAL**
2 **REPRESENTATIVE, THE COMPTROLLER SHALL PROVIDE THE DOCUMENTS WITHIN 2**
3 **BUSINESS DAYS AFTER THE COMPTROLLER RECEIVES THE REQUEST.**

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 October 1, 2020.