

SENATE BILL 53

Q3

EMERGENCY BILL
(PRE-FILED)

0lr0893
CF 0lr0949

By: **Senator Reilly**

Requested: October 11, 2019

Introduced and read first time: January 8, 2020

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refunds – Anne Arundel County – Warrant Intercept**
3 **Program**

4 FOR the purpose of authorizing certain warrant officials to certify to the Comptroller the
5 existence of an outstanding warrant; requiring the Comptroller to withhold the
6 Maryland income tax refunds of certain individuals with outstanding warrants
7 under certain circumstances; providing that certain provisions of law apply only to
8 residents of Anne Arundel County or individuals with warrants from Anne Arundel
9 County; requiring a certain certification to contain certain information; requiring the
10 Comptroller, under certain circumstances, to withhold an individual's income tax
11 refund and notify the individual of a certain certification; providing that the
12 Comptroller may not pay a Maryland income tax refund until the warrant official
13 notifies the Comptroller that the warrant is no longer outstanding; requiring the
14 Comptroller to withhold and pay certain required amounts before withholding any
15 part of certain income tax refunds; requiring the Office of the Comptroller to submit
16 a certain report to certain committees of the General Assembly on or before a certain
17 date; defining certain terms; making this Act an emergency measure; providing for
18 the termination of this Act; and generally relating to withholding income tax refunds
19 for outstanding warrants.

20 BY adding to

21 Article – Tax – General

22 Section 13–935 through 13–940 to be under the new part “Part VII. Income Tax
23 Refund Withholding – Warrants”

24 Annotated Code of Maryland

25 (2016 Replacement Volume and 2019 Supplement)

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



Article – Tax – General

1
2 **13-933. RESERVED.**

3 **13-934. RESERVED.**

4 **PART VII. INCOME TAX REFUND WITHHOLDING – WARRANTS.**

5 **13-935.**

6 (A) IN THIS PART THE FOLLOWING WORDS HAVE THE MEANINGS
7 INDICATED.

8 (B) “REFUND” MEANS AN INDIVIDUAL’S MARYLAND INCOME TAX REFUND.

9 (C) (1) “WARRANT” MEANS A CRIMINAL ARREST WARRANT.

10 (2) “WARRANT” INCLUDES A WARRANT ISSUED FOR OR THAT
11 RESULTS FROM:

12 (I) A FAILURE TO APPEAR BEFORE A COURT OF THE STATE;

13 (II) A VIOLATION OF THE MARYLAND VEHICLE LAW THAT IS
14 PUNISHABLE BY A TERM OF CONFINEMENT; OR

15 (III) A VIOLATION OF PROBATION.

16 (3) “WARRANT” DOES NOT INCLUDE A BODY ATTACHMENT.

17 (D) “WARRANT OFFICIAL” MEANS AN OFFICIAL OF THE FEDERAL, STATE,
18 OR LOCAL GOVERNMENT CHARGED WITH SERVING A WARRANT.

19 **13-936.**

20 (A) THIS PART APPLIES ONLY TO INDIVIDUALS WHO:

21 (1) ARE RESIDENTS OF ANNE ARUNDEL COUNTY; OR

22 (2) HAVE AN OUTSTANDING WARRANT FROM ANNE ARUNDEL
23 COUNTY.

24 (B) THIS PART DOES NOT APPLY TO AN INDIVIDUAL:

1 (1) WHO IS AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF THE
2 UNITED STATES; 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
7 OUTSTANDING WARRANT FOR AN INDIVIDUAL WHO IS A RESIDENT OF THE STATE OR
8 WHO RECEIVES INCOME FROM MARYLAND; AND

9 (2) REQUEST THE COMPTROLLER TO WITHHOLD ANY REFUND TO
10 WHICH THE INDIVIDUAL IS ENTITLED.

11 **13-938.**

12 (A) A CERTIFICATION BY A WARRANT OFFICIAL TO THE COMPTROLLER
13 SHALL INCLUDE:

14 (1) THE FULL NAME AND ADDRESS OF THE INDIVIDUAL AND ANY
15 OTHER NAMES KNOWN TO BE USED BY THE INDIVIDUAL;

16 (2) THE SOCIAL SECURITY NUMBER OR FEDERAL TAX
17 IDENTIFICATION NUMBER OF THE INDIVIDUAL; AND

18 (3) A STATEMENT THAT THE WARRANT IS OUTSTANDING.

19 (B) THE COMPTROLLER SHALL DETERMINE WHETHER AN INDIVIDUAL FOR
20 WHOM A CERTIFICATION IS RECEIVED IS DUE A REFUND.

21 (C) AS TO ANY INDIVIDUAL DUE A REFUND FOR WHOM A CERTIFICATION IS
22 RECEIVED, THE COMPTROLLER SHALL:

23 (1) WITHHOLD THE INDIVIDUAL'S REFUND; AND

24 (2) NOTIFY THE INDIVIDUAL OF A CERTIFICATION BY THE WARRANT
25 OFFICIAL OF THE EXISTENCE OF AN OUTSTANDING WARRANT.

26 (D) THE COMPTROLLER MAY NOT PAY A REFUND UNTIL THE WARRANT
27 OFFICIAL NOTIFIES THE COMPTROLLER THAT THE WARRANT IS NO LONGER
28 OUTSTANDING.

1 **13-939.**

2 **THE COMPTROLLER SHALL WITHHOLD AND PAY ANY AMOUNT AS PROVIDED**
3 **IN § 13-918 OF THIS SUBTITLE BEFORE WITHHOLDING ANY PART OF AN INCOME TAX**
4 **REFUND UNDER § 13-938 OF THIS SUBTITLE.**

5 **13-940.**

6 **ON OR BEFORE DECEMBER 1 EACH YEAR, THE OFFICE OF THE COMPTROLLER**
7 **SHALL REPORT TO THE HOUSE WAYS AND MEANS COMMITTEE AND THE SENATE**
8 **BUDGET AND TAXATION COMMITTEE, IN ACCORDANCE WITH § 2-1257 OF THE**
9 **STATE GOVERNMENT ARTICLE, ON THE IMPLEMENTATION OF §§ 13-935 THROUGH**
10 **13-939 OF THIS SUBTITLE.**

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
12 measure, is necessary for the immediate preservation of the public health or safety, has
13 been passed by a yea and nay vote supported by three-fifths of all the members elected to
14 each of the two Houses of the General Assembly, and shall take effect from the date it is
15 enacted. It shall remain effective through September 30, 2023, and, at the end of September
16 30, 2023, this Act, with no further action required by the General Assembly, shall be
17 abrogated and of no further force and effect.