

(PRE-FILED)

By: **Chairman, Budget and Taxation Committee (Departmental -
Assessments and Taxation)**

Requested: October 16, 1997

Introduced and read first time: January 14, 1998

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: January 23, 1998

CHAPTER _____

1 AN ACT concerning

2 **Local Tax Returns - Use for Property Valuation**

3 FOR the purpose of authorizing certain local officials to provide certain tax
4 information to a supervisor of assessments for purposes of property valuation.

5 BY repealing and reenacting, without amendments,
6 Article - Tax - Property
7 Section 1-101(a), (hh), and (kk)
8 Annotated Code of Maryland
9 (1994 Replacement Volume and 1997 Supplement)

10 BY adding to
11 Article - Tax - Property
12 Section 8-105(f)
13 Annotated Code of Maryland
14 (1994 Replacement Volume and 1997 Supplement)

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

17 **Article - Tax - Property**

18 1-101.

19 (a) In this article the following words have the meanings indicated.

1 (hh) "Supervisor" means the supervisor of assessments for a county.

2 (kk) "Valuation" means the process of determining the value of property.

3 8-105.

4 (F) WHEN REQUESTED BY THE SUPERVISOR FOR VALUATION PURPOSES, AN
5 OFFICER OR EMPLOYEE OF ANY COUNTY OR MUNICIPAL CORPORATION MAY
6 PROVIDE TO THE SUPERVISOR THE AMOUNT OF INCOME OR ANY PARTICULARS
7 DISCLOSED IN ANY TAX RETURN FILED WITH THE COUNTY OR MUNICIPAL
8 CORPORATION.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
10 effect October 1, 1998.