

Department of Legislative Services  
Maryland General Assembly

FISCAL NOTE

Senate Bill 79 (Chairman, Budget and Taxation Committee)  
(Departmental - Comptroller)

Budget and Taxation

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**Comptroller - Income Tax Data - Report**

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This departmental bill provides that the Statistics of Income report shall be submitted to the Governor, the President of the Senate, and the Speaker of the House by January 1 of the second year after returns are received for a tax year, rather than by January 1 of the year after returns are received for a tax year.

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**Fiscal Summary**

**State Effect:** None. This change is procedural in nature and would not directly affect State finances.

**Local Effect:** None.

**Small Business Effect:** The Office of the Comptroller has determined that this bill has minimal or no economic impact on small businesses (attached). Legislative Services concurs with this assessment.

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**Information Source(s):** Office of the Comptroller (Bureau of Revenue Estimates),  
Department of Legislative Services

**Fiscal Note History:** First Reader - January 16, 1998

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