

SENATE BILL 55

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2000 Regular Session
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(PRE-FILED)

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

Requested: October 5, 1999

Introduced and read first time: January 12, 2000

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Taxpayer Identification Information - Confidentiality**

3 FOR the purpose of allowing the Comptroller to disclose certain taxpayer identity
4 information to certain persons for certain purposes; extending certain provisions
5 allowing the disclosure of certain taxpayer identity information to certain taxes;
6 and generally relating to the disclosure of certain taxpayer identity information
7 by the Comptroller for certain purposes.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - General
10 Section 13-205
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 1999 Supplement)

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

15 **Article - Tax - General**

16 13-205.

17 (a) In this section, "taxpayer identity information" means a taxpayer's:

18 (1) name;

19 (2) address; and

20 (3) identifying number, as described in § 6109 of the Internal Revenue
21 Code.

22 (b) (1) In addition to a disclosure allowed in § 13-203 of this subtitle, the
23 Comptroller may disclose taxpayer identity information that relates to the [income
24 tax] TAXES ADMINISTERED BY THE COMPTROLLER UNDER § 2-102 OF THIS ARTICLE:

1 (i) on written request of the administrator of the Central Collection
2 Unit for taxpayer identity information, to the administrator or other employer or
3 agent of the Unit but only for purposes of collection of a debt that the taxpayer owes
4 to the State;

5 (ii) to 1 or more commercial printers for the purpose of printing the
6 taxpayer identity information on [income] tax forms;

7 (iii) to 1 or more commercial [banks] ENTITIES for the purpose of
8 using a lockbox OR SIMILAR system for [income tax withholdings and estimated] tax
9 forms and payments [of employers];

10 (iv) in lists of names of persons who have failed to pay the [income]
11 tax as required in [Title 10 of] this article and other relevant information that the
12 Comptroller determines may help in the collection of unpaid [income] tax; and

13 (v) except for the identifying numbers described in subsection (a)(3)
14 of this section, to:

15 1. 1 or more persons with whom the Comptroller has
16 contracted to obtain telephone numbers of taxpayers for use in the collection of
17 unpaid [income] tax; or

18 2. the press or other medium for the purpose of notifying
19 persons entitled to tax refunds if, after reasonable effort and time, the Comptroller
20 has been unable to locate those persons.

21 (2) If the Comptroller discloses taxpayer identity information to a person
22 under a contract described in paragraph (1)(v)1 of this subsection, the person:

23 (i) shall use that information only to obtain telephone numbers for
24 the Comptroller; and

25 (ii) may not use any telephone number or taxpayer identity
26 information or disclose the information to any other person.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
28 effect July 1, 2000.