

SENATE BILL 55

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2000 Regular Session  
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(PRE-FILED)

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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

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Committee Report: Favorable  
Senate action: Adopted  
Read second time: February 1, 2000

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CHAPTER \_\_\_\_\_

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

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

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

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

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

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

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

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

20 1. 1 or more persons with whom the Comptroller has  
21 contracted to obtain telephone numbers of taxpayers for use in the collection of  
22 unpaid [income] tax; or

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

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

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

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

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

