

HOUSE BILL 1165

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2004 Regular Session
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CF 4r2663

By: **Delegates Hixson, Bozman, C. Davis, Gordon, Healey, Heller, Howard,
Marriott, and Patterson**

Introduced and read first time: February 13, 2004

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Comptroller - Tax Liens - Reports by Financial Institutions**

3 FOR the purpose of altering the content requirements under certain circumstances
4 for reports by certain financial institutions to the State Comptroller concerning
5 certain persons whose property is subject to a tax lien; and generally relating to
6 reports by financial institutions on certain persons whose property is subject to
7 a tax lien.

8 BY repealing and reenacting, without amendments,
9 Article - Tax - General
10 Section 13-804(b) and (c)
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 2003 Supplement)

13 BY repealing and reenacting, with amendments,
14 Article - Tax - General
15 Section 13-804(d)
16 Annotated Code of Maryland
17 (1997 Replacement Volume and 2003 Supplement)

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

20 **Article - Tax - General**

21 13-804.

22 (b) The Comptroller may request from a financial institution information and
23 assistance to enable the Comptroller to enforce the tax laws of the State.

24 (c) (1) The Comptroller may request not more than four times a year from a
25 financial institution the information set forth in subsection (d)(2) of this section
26 concerning any obligor who is delinquent in the payment of taxes.

1 (2) A request for information by the Comptroller under paragraph (1) of
2 this subsection shall:

3 (i) contain:

4 1. the full name of the obligor and any other names known to
5 be used by the obligor; and

6 2. the Social Security number or other taxpayer
7 identification number of the obligor; and

8 (ii) be transmitted to the financial institution in an electronic
9 format unless the financial institution specifically asks the Comptroller to submit the
10 request in writing.

11 (d) (1) Within 30 days after a financial institution receives a request for
12 information under subsection (c) of this section, the financial institution shall, with
13 respect to each obligor whose name the Comptroller submitted to the financial
14 institution, submit a report to the Comptroller.

15 (2) (I) [The] EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS
16 PARAGRAPH, THE report described in paragraph (1) of this subsection shall contain, to
17 the extent reflected in the records of the financial institution:

18 [(i)] 1. the full name of the obligor;

19 [(ii)] 2. the address of the obligor;

20 [(iii)] 3. the Social Security number or other taxpayer
21 identification number of the obligor;

22 [(iv)] 4. any other identifying information needed to ensure
23 positive identification of the obligor; and

24 [(v)] 5. for each account of the obligor, the obligor's account
25 number and balance.

26 (II) FOR A FINANCIAL INSTITUTION THAT SUBMITS REPORTS
27 THROUGH THE FEDERAL PARENT LOCATOR SERVICE UNDER 42 U.S.C. § 666(A)(17),
28 THE REPORT DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION MAY CONTAIN
29 INFORMATION THAT MEETS THE SPECIFICATIONS REQUIRED FOR FINANCIAL DATA
30 MATCH REPORTS UNDER THE FEDERAL PARENT LOCATOR SERVICE.

31 (3) A report submitted under paragraph (1) of this subsection shall be
32 provided to the Comptroller in machine-readable form.

33 (4) The Comptroller shall pay the financial institution a reasonable fee,
34 not to exceed the actual costs incurred by the financial institution to comply with the
35 requirements of this section, less any fees received from other units of the State for
36 the same report.

1 (5) The Comptroller may institute civil proceedings to enforce this
2 section.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 2004.