

SENATE BILL 773

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2004 Regular Session  
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CF 4r2916

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By: **Senator Lawlah**

Introduced and read first time: February 13, 2004

Assigned to: Rules

Re-referred to: Budget and Taxation, February 18, 2004

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Committee Report: Favorable

Senate action: Adopted

Read second time: April 3, 2004

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CHAPTER \_\_\_\_\_

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:

1 **Article - Tax - General**

2 13-804.

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

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

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

10 (i) contain:

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

13 2. the Social Security number or other taxpayer  
14 identification number of the obligor; and

15 (ii) be transmitted to the financial institution in an electronic  
16 format unless the financial institution specifically asks the Comptroller to submit the  
17 request in writing.

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

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

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

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

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

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

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

33 (II) FOR A FINANCIAL INSTITUTION THAT SUBMITS REPORTS  
34 THROUGH THE FEDERAL PARENT LOCATOR SERVICE UNDER 42 U.S.C. § 666(A)(17),  
35 THE REPORT DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION MAY CONTAIN

1 INFORMATION THAT MEETS THE SPECIFICATIONS REQUIRED FOR FINANCIAL DATA  
2 MATCH REPORTS UNDER THE FEDERAL PARENT LOCATOR SERVICE.

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

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

9           (5)       The Comptroller may institute civil proceedings to enforce this  
10 section.

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