
By: **Delegate Boschert**

Introduced and read first time: February 10, 2006

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 21, 2006

CHAPTER_____

1 AN ACT concerning

2 **Income Tax - Extensions for Filing Returns**

3 FOR the purpose of altering the period for which the Comptroller may under certain
4 circumstances extend the time for a corporation to file an income tax return;
5 providing for the application of this Act; and generally relating to extensions for
6 filing income tax returns.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 10-823
10 Annotated Code of Maryland
11 (2004 Replacement Volume and 2005 Supplement)

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

14 **Article - Tax - General**

15 10-823.

16 If the Comptroller finds that good cause exists and subject to § 13-601 of this
17 article, the Comptroller may extend the time to file an income tax return:

18 (1) up to 6 months FOR AN INDIVIDUAL or, if an individual is out of the
19 United States, up to 1 year; AND

20 (2) UP TO 7 MONTHS FOR A CORPORATION.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
2 effect July 1, 2006, and shall be applicable to all taxable years beginning after
3 December 31, 2005.