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

Introduced and read first time: January 16, 2006

Rules suspended

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Electronic Filing and Payment**

3 FOR the purpose of altering the due date for an individual to pay income tax under  
4 certain circumstances; and generally relating to the date for paying the  
5 individual income tax.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - General  
8 Section 10-901  
9 Annotated Code of Maryland  
10 (2004 Replacement Volume and 2005 Supplement)

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

13 **Article - Tax - General**

14 10-901.

15 (A) Except as otherwise provided in this subtitle, an individual, a partnership,  
16 or a corporation that has Maryland taxable income in a taxable year shall pay the  
17 income tax on that income with the return that covers that year.

18 (B) EXCEPT AS PROVIDED IN § 10-820(A)(3) OF THIS TITLE, IF AN INDIVIDUAL  
19 FILES A MARYLAND INCOME TAX RETURN ELECTRONICALLY NO LATER THAN APRIL  
20 15 OF THE NEXT TAXABLE YEAR, THE INCOME TAX DUE WITH THE RETURN MAY BE  
21 PAID ON OR BEFORE APRIL 30 OF THE NEXT TAXABLE YEAR IF THE INCOME TAX IS  
22 PAID ELECTRONICALLY.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
24 effect July 1, 2006.