
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

Committee Report: Favorable

Senate action: Adopted

Read second time: February 13, 2006

CHAPTER _____

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

1 PAID ON OR BEFORE APRIL 30 OF THE NEXT TAXABLE YEAR IF THE INCOME TAX IS
2 PAID ELECTRONICALLY.

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