

HOUSE BILL 516

Q3, D4

8lr2143

By: **Delegates Kach and Olszewski**

Introduced and read first time: January 30, 2008

Assigned to: Judiciary

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Child Support Enforcement Tax**

3 FOR the purpose of repealing the authority of the Child Support Enforcement
4 Administration to collect a certain fee from certain child support payments;
5 repealing a certain termination provision; imposing a certain tax on certain
6 individuals certified by the Administration; providing for the application of this
7 Act; and generally relating to a child support enforcement tax.

8 BY repealing and reenacting, with amendments,
9 Article – Family Law
10 Section 10–110(a)
11 Annotated Code of Maryland
12 (2006 Replacement Volume and 2007 Supplement)

13 BY adding to
14 Article – Tax – General
15 Section 10–106.2
16 Annotated Code of Maryland
17 (2004 Replacement Volume and 2007 Supplement)

18 BY repealing and reenacting, with amendments,
19 Chapter 483 of the Acts of the General Assembly of 2007
20 Section 2

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

23 **Article – Family Law**

24 10–110.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) The Administration may:

2 (1) charge an initial application fee of not more than \$25 for support
3 services;

4 (2) deduct from the child support payment to defray the cost of
5 providing support enforcement services under:

6 (i) the Income Tax Refund Intercept Program under this
7 subtitle; and

8 (ii) the Federal Treasury Offset Program; **AND**

9 (3) collect fees from the obligor to defray the costs of providing support
10 enforcement services[; and

11 (4) deduct from child support payments an annual collection fee of \$25
12 for cases in which the family never received temporary cash assistance and has
13 received at least \$500 in child support payments during the federal fiscal year].

14 **Article - Tax - General**

15 **10-106.2.**

16 **IN ADDITION TO ANY STATE INCOME TAX IMPOSED UNDER § 10-102 OF**
17 **THIS SUBTITLE, FOR ANY TAXABLE YEAR, AN INDIVIDUAL CERTIFIED BY THE**
18 **CHILD SUPPORT ENFORCEMENT ADMINISTRATION TO THE COMPTROLLER**
19 **UNDER § 10-113 OF THE FAMILY LAW ARTICLE SHALL PAY A TAX IN AN AMOUNT**
20 **EQUAL TO \$25.**

21 **Chapter 483 of the Acts of 2007**

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
23 October 1, 2007. [It shall remain effective for a period of 1 year and, at the end of
24 September 30, 2008, with no further action required by the General Assembly, this Act
25 shall be abrogated and of no further force and effect.]

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 July 1, 2008, and shall be applicable to tax years beginning after December 31, 2008.