

HOUSE BILL 812

Q7

9lr1788
CF SB 249

By: **Delegate Heller (Chair, Joint Committee on the Management of Public Funds) and Delegates Elmore, Howard, and Levy**

Introduced and read first time: February 11, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Data Warehouse – Agency Data Sharing**

3 FOR the purpose of authorizing the Comptroller to request certain information and
4 assistance from certain agencies; requiring certain agencies under certain
5 circumstances to provide certain information to the Comptroller in a certain
6 manner for tax administration purposes; defining certain terms; and generally
7 relating to the transfer of certain information from certain agencies to the
8 Comptroller for the purpose of enforcement of tax laws.

9 BY adding to
10 Article – Tax – General
11 Section 13–804.1
12 Annotated Code of Maryland
13 (2004 Replacement Volume and 2008 Supplement)

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

16 **Article – Tax – General**

17 **13–804.1.**

18 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE
19 MEANINGS INDICATED.

20 (2) **“DATA WAREHOUSE” MEANS THE CENTRAL DATA WAREHOUSE**
21 **OPERATED BY THE COMPTROLLER.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(3) “DATABASE” MEANS A STRUCTURED COLLECTION OF**
2 **RECORDS OR DATA THAT RELIES ON COMPUTER SOFTWARE TO ORGANIZE THE**
3 **STORAGE OF DATA AND IS MAINTAINED ON COMPUTER HARDWARE.**

4 **(4) (I) “LICENSE, PERMIT, AND REGISTRATION INFORMATION”**
5 **MEANS:**

6 **1. DATA AND INFORMATION SUBMITTED TO A STATE**
7 **AGENCY BY ANY APPLICANT, SUBMITTER, OR REGISTRANT FOR THE PURPOSE**
8 **OF OBTAINING OR RENEWING ANY LICENSE, PERMIT, OR REGISTRATION ISSUED**
9 **BY A STATE AGENCY FOR ANY BUSINESS, OCCUPATION, PROFESSION, VOCATION,**
10 **AVOCATION, STUDY, MATRICULATION, MOTOR VEHICLE, OR BOAT; AND**

11 **2. DATA AND INFORMATION OBTAINED BY A STATE**
12 **AGENCY WITH REGARD TO ANY APPLICANT, SUBMITTER, OR REGISTRANT**
13 **SEEKING TO OBTAIN OR RENEW ANY LICENSE, PERMIT, OR REGISTRATION**
14 **ISSUED BY A STATE AGENCY FOR ANY BUSINESS, OCCUPATION, PROFESSION,**
15 **VOCATION, AVOCATION, STUDY, MATRICULATION, MOTOR VEHICLE, OR BOAT.**

16 **(II) “LICENSE, PERMIT, AND REGISTRATION INFORMATION”**
17 **DOES NOT INCLUDE:**

18 **1. FINANCIAL DATA OR INFORMATION SUBMITTED**
19 **TO THE STATE AGENCY BY THE APPLICANT, SUBMITTER, OR REGISTRANT; OR**

20 **2. DATA OR INFORMATION THAT IS SPECIFICALLY**
21 **PROHIBITED BY APPLICABLE STATE OR FEDERAL LAW FROM DISCLOSURE,**
22 **SHARING, OR TRANSFER TO ANOTHER UNIT OR SUBUNIT OF STATE**
23 **GOVERNMENT.**

24 **(5) “STATE AGENCY” HAS THE MEANING STATED IN § 13-912 OF**
25 **THIS TITLE.**

26 **(B) THE COMPTROLLER MAY REQUEST FROM STATE AGENCIES**
27 **LICENSE, PERMIT, AND REGISTRATION INFORMATION AND ASSISTANCE TO**
28 **ENABLE THE COMPTROLLER TO ENFORCE THE TAX LAWS OF THE STATE.**

29 **(C) A STATE AGENCY FROM WHICH THE COMPTROLLER REQUESTS**
30 **LICENSE, PERMIT, AND REGISTRATION INFORMATION SHALL ELECTRONICALLY**
31 **TRANSFER LICENSE, PERMIT, AND REGISTRATION INFORMATION RELEVANT TO**
32 **TAX ADMINISTRATION FROM THE STATE AGENCY’S DATABASES TO THE**
33 **COMPTROLLER’S DATA WAREHOUSE IN A MUTUALLY AGREED FORMAT, AS**
34 **REQUESTED BY THE COMPTROLLER.**

1 (D) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION,
2 ELECTRONIC TRANSFERS OF LICENSE, PERMIT, AND REGISTRATION
3 INFORMATION BY A STATE AGENCY TO THE COMPTROLLER SHALL OCCUR ON A
4 MUTUALLY AGREED ON SCHEDULE.

5 (2) A TRANSFER OF LICENSE, PERMIT, AND REGISTRATION
6 INFORMATION UNDER THIS SECTION SHALL TAKE PLACE IN A TIME AND
7 MANNER MOST BENEFICIAL TO TAX ADMINISTRATION.

8 (E) THIS SECTION DOES NOT AUTHORIZE THE COMPTROLLER TO
9 REQUIRE ANY STATE AGENCY TO COLLECT NEW, SUPPLEMENTAL, OR
10 ADDITIONAL LICENSE, PERMIT, OR REGISTRATION INFORMATION FROM ANY
11 APPLICANT, SUBMITTER, OR REGISTRANT.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 July 1, 2009.