HB1375/906380/1

BY: Health and Government Operations Committee

AMENDMENTS TO HOUSE BILL 1375

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, strike beginning with "requiring" in line 3 down through the semicolon in line 14; in line 18, after "Department" insert "of Health and Mental Hygiene"; in line 21, strike "opts out" and substitute "fails to opt in"; in line 22, after "disclose" insert "tax"; in the same line, strike "from the income tax return"; in line 23, after the semicolon insert "extending the tax years for which the Comptroller must send certain applications and enrollment materials to a taxpayer under certain circumstances;"; and in line 25, strike "repealing" and substitute "altering".

On page 2, in line 5, strike "13-202" and substitute "<u>13-203(c)</u>"; and after line 7, insert:

"BY repealing and reenacting, without amendments,

Article - Tax - General

Section 13-202 and 13-203(b)

Annotated Code of Maryland

(2004 Replacement Volume and 2009 Supplement)".

AMENDMENT NO. 2

On page 3, in line 24, strike "[for tax year 2008 or 2009]" and substitute "<u>FOR TAX YEARS 2008 THROUGH 2012</u>"; in lines 27, 33, and 36, in each instance, strike the bracket; and strike beginning with the closing bracket in line 28 through "TAXPAYER" in line 31.

On page 4, strike in their entirety lines 1 through 21, inclusive.

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AMENDMENT NO. 3

On page 5, in line 11, strike "UNLESS" and substitute "<u>IF</u>"; in lines 12 and 14, in each instance, strike "OUT OF" and substitute "<u>INTO</u>"; in line 17, strike "OPTS OUT OF" and substitute "<u>FAILS TO OPT INTO</u>"; in line 18, after "SUBSECTION," insert "<u>OR OTHERWISE PROVIDE WRITTEN AUTHORIZATION TO SHARE INFORMATION</u>,"; in line 22, strike "(A)"; and strike in their entirety lines 25 through 29, inclusive, and substitute:

"13–203.

- (b) Tax information may be disclosed in accordance with a proper judicial order or a legislative order.
 - (c) Tax information may be disclosed to:
- (1) an employee or officer of the State who, by reason of that employment or office, has the right to the tax information;
 - (2) another tax collector;
 - (3) the Maryland Tax Court;
- (4) <u>a legal representative of the State, to review the tax information about a taxpayer:</u>
 - (i) who applies for review under this title;
 - (ii) who appeals from a determination under this title; or
- (iii) against whom an action to recover tax or a penalty is pending or will be initiated under this title;

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- (5) any license issuing authority of the State required by State law to verify through the Comptroller that an applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Secretary of Labor, Licensing, and Regulation or that the applicant has provided for payment in a manner satisfactory to the unit responsible for collection;
- (6) a local official as defined in § 13–925 of this title to the extent necessary to administer Subtitle 9, Part V of this title; [and]
- (7) a federal official as defined in § 13–930 of this title to the extent necessary to administer Part VI of this subtitle; AND
- (8) THE DEPARTMENT OF HEALTH AND MENTAL HYGIENE IN ACCORDANCE WITH:
- (I) THE FEDERAL CHILDREN'S HEALTH INSURANCE PROGRAM REAUTHORIZATION ACT OF 2009; AND
 - (II) § 10-211.1 OF THIS ARTICLE.".

AMENDMENT NO. 4

On page 5, in lines 32 and 34, in each instance, strike the bracket; in line 32, strike "3" and substitute "<u>6</u>"; and in line 33, strike "2011" and substitute "<u>2014</u>".