

# SENATE BILL 870

Q3

11r2922  
CF 11r2806

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By: **Senator Astle**

Introduced and read first time: February 17, 2011

Assigned to: Rules

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## A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refund – Anne Arundel County – Warrants**

3 FOR the purpose of authorizing certain warrant officials to certify to the Comptroller  
4 the existence of an outstanding warrant; requiring the Comptroller to withhold  
5 the Maryland income tax refund of an individual with an outstanding warrant  
6 under certain circumstances; providing that certain provisions of law apply only  
7 to residents of Anne Arundel County or individuals with warrants from Anne  
8 Arundel County; requiring a certain certification to contain certain information;  
9 requiring the Comptroller, under certain circumstances, to withhold an  
10 individual's income tax refund and notify the individual of a certain  
11 certification; providing that the Comptroller may not pay a Maryland income  
12 tax refund until the warrant official notifies the Comptroller that the warrant is  
13 no longer outstanding; defining certain terms; providing for the termination of  
14 this Act; and generally relating to withholding income tax refunds for  
15 outstanding warrants.

16 BY adding to

17 Article – Tax – General

18 Section 13–935 through 13–938 to be under the new part “Part VII. Income Tax  
19 Refund Withholding – Warrants”

20 Annotated Code of Maryland

21 (2010 Replacement Volume)

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

24 **Article – Tax – General**

25 **13–933. RESERVED.**

26 **13–934. RESERVED.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **PART VII. INCOME TAX REFUND WITHHOLDING – WARRANTS.**

2   **13-935.**

3           **(A) IN THIS PART THE FOLLOWING WORDS HAVE THE MEANINGS**  
4 **INDICATED.**

5           **(B) “REFUND” MEANS AN INDIVIDUAL’S MARYLAND INCOME TAX**  
6 **REFUND.**

7           **(C) “WARRANT” DOES NOT INCLUDE A BODY ATTACHMENT.**

8           **(D) “WARRANT OFFICIAL” MEANS AN OFFICIAL OF THE FEDERAL,**  
9 **STATE, OR LOCAL GOVERNMENT CHARGED WITH SERVING A WARRANT.**

10 **13-936.**

11           **THIS PART APPLIES ONLY TO INDIVIDUALS WHO:**

12                   **(1) ARE RESIDENTS OF ANNE ARUNDEL COUNTY; OR**

13                   **(2) HAVE AN OUTSTANDING WARRANT FROM ANNE ARUNDEL**  
14 **COUNTY.**

15 **13-937.**

16           **A WARRANT OFFICIAL MAY:**

17                   **(1) CERTIFY TO THE COMPTROLLER THE EXISTENCE OF AN**  
18 **OUTSTANDING WARRANT FOR AN INDIVIDUAL WHO IS A RESIDENT OF**  
19 **MARYLAND OR WHO RECEIVES INCOME FROM MARYLAND; AND**

20                   **(2) REQUEST THE COMPTROLLER TO WITHHOLD ANY REFUND TO**  
21 **WHICH THE INDIVIDUAL IS ENTITLED.**

22 **13-938.**

23           **(A) A CERTIFICATION BY A WARRANT OFFICIAL TO THE COMPTROLLER**  
24 **SHALL INCLUDE:**

25                   **(1) THE FULL NAME AND ADDRESS OF THE INDIVIDUAL AND ANY**  
26 **OTHER NAMES KNOWN TO BE USED BY THE INDIVIDUAL;**

1           **(2) THE SOCIAL SECURITY NUMBER OR FEDERAL TAX**  
2 **IDENTIFICATION NUMBER; AND**

3           **(3) A STATEMENT THAT THE WARRANT IS OUTSTANDING.**

4           **(B) THE COMPTROLLER SHALL DETERMINE IF AN INDIVIDUAL FOR**  
5 **WHOM A CERTIFICATION IS RECEIVED IS DUE A REFUND.**

6           **(C) AS TO ANY INDIVIDUAL DUE A REFUND FOR WHOM A CERTIFICATION**  
7 **IS RECEIVED, THE COMPTROLLER SHALL:**

8           **(1) WITHHOLD THE INDIVIDUAL'S REFUND; AND**

9           **(2) NOTIFY THE INDIVIDUAL OF A CERTIFICATION BY THE**  
10 **WARRANT OFFICIAL OF THE EXISTENCE OF AN OUTSTANDING WARRANT.**

11           **(D) THE COMPTROLLER MAY NOT PAY A REFUND UNTIL THE WARRANT**  
12 **OFFICIAL NOTIFIES THE COMPTROLLER THAT THE WARRANT IS NO LONGER**  
13 **OUTSTANDING.**

14           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
15 October 1, 2011. It shall remain effective for a period of 1 year and, at the end of  
16 September 30, 2012, with no further action required by the General Assembly, this Act  
17 shall be abrogated and of no further force and effect.