

HOUSE BILL 120

Q3
HB 1214/11 – W&M

2lr0517
CF SB 8

By: **Delegates Sophocleus, Beidle, Costa, Dwyer, Frush, George, Kipke, Love, and Vitale**

Introduced and read first time: January 20, 2012

Assigned to: Ways and Means

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 refunds of certain individuals with outstanding
6 warrants under certain circumstances; providing that certain provisions of law
7 apply only to residents of Anne Arundel County or individuals with warrants
8 from Anne Arundel County; requiring a certain certification to contain certain
9 information; requiring the Comptroller, under certain circumstances, to
10 withhold an 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; requiring the Comptroller to withhold and pay certain
14 required amounts before withholding any part of certain income tax refunds;
15 requiring the Office of the Comptroller to submit a certain report to certain
16 committees of the General Assembly on or before a certain date; defining certain
17 terms; providing for the termination of certain provisions of this Act; and
18 generally relating to withholding income tax refunds for outstanding warrants.

19 BY adding to

20 Article – Tax – General

21 Section 13–935 through 13–939 to be under the new part “Part VII. Income Tax
22 Refund Withholding – Warrants”

23 Annotated Code of Maryland

24 (2010 Replacement Volume and 2011 Supplement)

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

27 **Article – Tax – General**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 13-933. RESERVED.

2 13-934. RESERVED.

3 PART VII. INCOME TAX REFUND WITHHOLDING – WARRANTS.

4 13-935.

5 (A) IN THIS PART THE FOLLOWING WORDS HAVE THE MEANINGS
6 INDICATED.

7 (B) “REFUND” MEANS AN INDIVIDUAL’S MARYLAND INCOME TAX
8 REFUND.

9 (C) (1) “WARRANT” MEANS A CRIMINAL ARREST WARRANT.

10 (2) “WARRANT” INCLUDES A WARRANT ISSUED FOR OR THAT
11 RESULTS FROM:

12 (I) A FAILURE TO APPEAR BEFORE A COURT OF THE STATE;

13 (II) A VIOLATION OF THE MARYLAND VEHICLE LAW THAT IS
14 PUNISHABLE BY A TERM OF CONFINEMENT; OR

15 (III) A VIOLATION OF PROBATION.

16 (3) “WARRANT” DOES NOT INCLUDE A BODY ATTACHMENT.

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

19 13-936.

20 (A) THIS PART APPLIES ONLY TO INDIVIDUALS WHO:

21 (1) ARE RESIDENTS OF ANNE ARUNDEL COUNTY; OR

22 (2) HAVE AN OUTSTANDING WARRANT FROM ANNE ARUNDEL
23 COUNTY.

24 (B) THIS PART DOES NOT APPLY TO AN INDIVIDUAL:

25 (1) WHO IS AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF
26 THE UNITED STATES; OR

1 (2) WHO FILES A JOINT MARYLAND INCOME TAX RETURN.

2 13-937.

3 A WARRANT OFFICIAL MAY:

4 (1) CERTIFY TO THE COMPTROLLER THE EXISTENCE OF AN
5 OUTSTANDING WARRANT FOR AN INDIVIDUAL WHO IS A RESIDENT OF
6 MARYLAND OR WHO RECEIVES INCOME FROM MARYLAND; AND

7 (2) REQUEST THE COMPTROLLER TO WITHHOLD ANY REFUND TO
8 WHICH THE INDIVIDUAL IS ENTITLED.

9 13-938.

10 (A) A CERTIFICATION BY A WARRANT OFFICIAL TO THE COMPTROLLER
11 SHALL INCLUDE:

12 (1) THE FULL NAME AND ADDRESS OF THE INDIVIDUAL AND ANY
13 OTHER NAMES KNOWN TO BE USED BY THE INDIVIDUAL;

14 (2) THE SOCIAL SECURITY NUMBER OR FEDERAL TAX
15 IDENTIFICATION NUMBER; AND

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

17 (B) THE COMPTROLLER SHALL DETERMINE IF AN INDIVIDUAL FOR
18 WHOM A CERTIFICATION IS RECEIVED IS DUE A REFUND.

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

21 (1) WITHHOLD THE INDIVIDUAL'S REFUND; AND

22 (2) NOTIFY THE INDIVIDUAL OF A CERTIFICATION BY THE
23 WARRANT OFFICIAL OF THE EXISTENCE OF AN OUTSTANDING WARRANT.

24 (D) THE COMPTROLLER MAY NOT PAY A REFUND UNTIL THE WARRANT
25 OFFICIAL NOTIFIES THE COMPTROLLER THAT THE WARRANT IS NO LONGER
26 OUTSTANDING.

27 13-939.

1 **THE COMPTROLLER SHALL WITHHOLD AND PAY ANY AMOUNT AS**
2 **PROVIDED IN § 13-918 OF THIS SUBTITLE BEFORE WITHHOLDING ANY PART OF**
3 **AN INCOME TAX REFUND UNDER § 13-938 OF THIS PART.**

4 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December 1,
5 2013, the Office of the Comptroller shall report to the House Ways and Means
6 Committee and the Senate Budget and Taxation Committee, in accordance with §
7 2-1246 of the State Government Article, on the implementation of this Act.

8 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 October 1, 2012. Section 1 of this Act shall remain effective for a period of 1 year and,
10 at the end of September 30, 2013, with no further action required by the General
11 Assembly, Section 1 of this Act shall be abrogated and of no further force and effect.