

SENATE BILL 243

Q3

3lr1821

By: **Senator Astle**

Introduced and read first time: January 18, 2013

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refund – Anne Arundel County Warrant Intercept**
3 **Program – Extension**

4 FOR the purpose of extending the termination date of a certain program that requires
5 the Comptroller to withhold the Maryland income tax refund of certain
6 individuals with outstanding warrants under certain circumstances; requiring
7 the Comptroller to provide a certain report annually; providing for the
8 termination of certain provisions of this Act; and generally relating to
9 withholding income tax refunds for outstanding warrants.

10 BY adding to

11 Article – Tax – General

12 Section 13–940

13 Annotated Code of Maryland

14 (2010 Replacement Volume and 2012 Supplement)

15 BY repealing

16 Chapter 451 of the Acts of the General Assembly of 2012

17 Section 2

18 BY repealing and reenacting, with amendments,

19 Chapter 451 of the Acts of the General Assembly of 2012

20 Section 3

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

23 **Article – Tax – General**

24 **13–940.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 ON OR BEFORE DECEMBER 1 OF EACH YEAR, THE OFFICE OF THE
2 COMPTROLLER SHALL REPORT TO THE HOUSE WAYS AND MEANS COMMITTEE
3 AND THE SENATE BUDGET AND TAXATION COMMITTEE, IN ACCORDANCE WITH
4 § 2-1246 OF THE STATE GOVERNMENT ARTICLE, ON THE IMPLEMENTATION OF
5 §§ 13-935 THROUGH 13-939 OF THIS PART.

6 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
7 read as follows:

8 **Chapter 451 of the Acts of 2012**

9 [SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December
10 1, 2013, the Office of the Comptroller shall report to the House Ways and Means
11 Committee and the Senate Budget and Taxation Committee, in accordance with §
12 2-1246 of the State Government Article, on the implementation of this Act.]

13 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 October 1, 2012. Section 1 of this Act shall remain effective for a period of [1 year] **6**
15 **YEARS** and, at the end of September 30, [2013] **2018**, with no further action required
16 by the General Assembly, Section 1 of this Act shall be abrogated and of no further
17 force and effect.

18 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 July 1, 2013. Section 1 of this Act shall remain effective until the taking effect of the
20 termination provision specified in Section 3 of Chapter 451 of the Acts of 2012. If that
21 termination provision takes effect, Section 1 of this Act shall be abrogated and of no
22 further force and effect.