Q3 4lr1159 CF SB 266

## By: Delegate Anderson (By Request - Baltimore City Administration) and Delegates Glenn, Mitchell, B. Robinson, Stukes, and Tarrant

Introduced and read first time: January 22, 2014

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 12, 2014

CHAPTER

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1	AN	ACT	concerning

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## Maryland Income Tax Refund - Baltimore City - Warrants

- FOR the purpose of altering the requirement for the Comptroller to withhold Maryland income tax refunds from certain individuals with outstanding warrants to include residents of Baltimore City or individuals who have outstanding warrants from Baltimore City; providing for the termination of this Act; and generally relating to withholding income tax refunds from individuals with outstanding warrants.
- 8 BY repealing and reenacting, without amendments,
- 9 Article Tax General
- 10 Section 13–935 and 13–937 through 13–940
- 11 Annotated Code of Maryland
- 12 (2010 Replacement Volume and 2013 Supplement)
- 13 BY repealing and reenacting, with amendments,
- 14 Article Tax General
- 15 Section 13–936
- 16 Annotated Code of Maryland
- 17 (2010 Replacement Volume and 2013 Supplement)
- 18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 19 MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

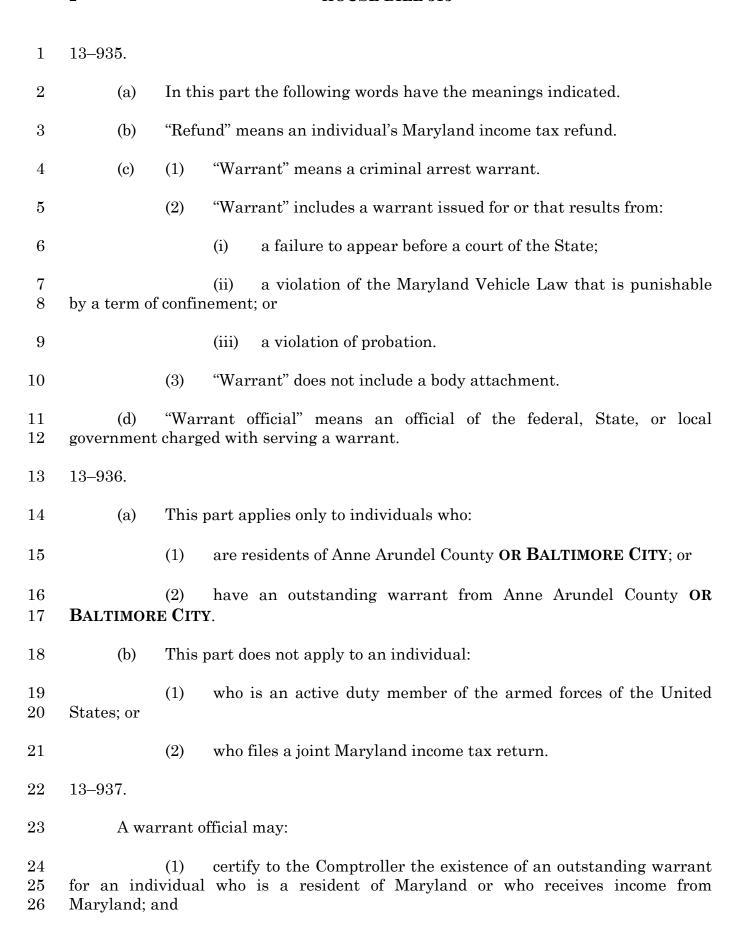
## EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.





- request the Comptroller to withhold any refund to which the 1 2 individual is entitled. 3 13–938. 4 A certification by a warrant official to the Comptroller shall include: (a) the full name and address of the individual and any other names 5 (1) 6 known to be used by the individual; 7 (2) the Social Security number or federal tax identification number; 8 and 9 (3) a statement that the warrant is outstanding. The Comptroller shall determine if an individual for whom a certification 10 11 is received is due a refund. 12 As to any individual due a refund for whom a certification is received, the Comptroller shall: 13 withhold the individual's refund; and 14 (1) 15 (2)notify the individual of a certification by the warrant official of the 16 existence of an outstanding warrant. 17 (d) The Comptroller may not pay a refund until the warrant official notifies the Comptroller that the warrant is no longer outstanding. 18 19 13-939. 20 The Comptroller shall withhold and pay any amount as provided in § 13–918 of 21this subtitle before withholding any part of an income tax refund under § 13-938 of 22this part. 23 13–940. 24On or before December 1 of each year, the Office of the Comptroller shall report 25to the House Ways and Means Committee and the Senate Budget and Taxation
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2014. It shall remain effective for a period of 5 years and, at the end of September 30, 2019, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

implementation of §§ 13–935 through 13–939 of this part.

Committee, in accordance with § 2–1246 of the State Government Article, on the

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