

HOUSE BILL 743

Q3

4lr2863
CF SB 604

By: Delegates Clagett, Barnes, Barve, Beidle, Bohanan, Branch, Braveboy, Bromwell, Busch, Cane, Carr, Carter, Conway, Cullison, Davis, DeBoy, Donoghue, Dumais, Frick, Gaines, Griffith, Guzzone, Hammen, Haynes, Healey, Hixson, Holmes, Hubbard, James, Jameson, Jones, Kaiser, A. Kelly, Lafferty, Luedtke, Malone, McHale, McIntosh, A. Miller, Oaks, Olszewski, Pena-Melnyk, Pendergrass, Proctor, B. Robinson, Rudolph, Stein, Tarrant, F. Turner, V. Turner, Vallario, Waldstreicher, Walker, Weir, and Zucker

Introduced and read first time: February 3, 2014

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Spending Transparency Act**

3 FOR the purpose of requiring the Comptroller to include on certain income tax forms a
4 demonstrative representation of how much of each dollar that the General Fund
5 receives is spent on certain categories; providing that the representation may be
6 in graphical or pictorial form; requiring the Comptroller, in consultation with
7 the Department of Budget and Management and the Department of Legislative
8 Services, to make certain determinations; and generally relating to a
9 requirement that the Comptroller include certain information on certain tax
10 forms.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – General
13 Section 2–104(a)
14 Annotated Code of Maryland
15 (2010 Replacement Volume and 2013 Supplement)

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

18 **Article – Tax – General**

19 2–104.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) **(1)** Subject to the requirements of § 2-110 of this subtitle and
2 subsection (b) of this section, the Comptroller shall design the returns and other forms
3 that, on completion, provide the information required for the administration of the tax
4 laws listed in § 2-102 of this subtitle.

5 **(2) THE COMPTROLLER SHALL INCLUDE ON THE INCOME TAX**
6 **FORMS REQUIRED UNDER PARAGRAPH (1) OF THIS SECTION THAT ARE**
7 **UPDATED ON AN ANNUAL BASIS A DEMONSTRATIVE REPRESENTATION OF HOW**
8 **MUCH OF EACH DOLLAR THAT THE GENERAL FUND RECEIVES IS SPENT ON THE**
9 **FOLLOWING CATEGORIES:**

10 **(I) EDUCATION;**

11 **(II) HEALTH;**

12 **(III) PUBLIC SAFETY; AND**

13 **(IV) ANY OTHER CATEGORY INCLUDED BY THE**
14 **COMPTROLLER.**

15 **(3) THE DEMONSTRATIVE REPRESENTATION REQUIRED UNDER**
16 **PARAGRAPH (2) OF THIS SUBSECTION MAY BE IN THE FORM OF A GRAPH OR**
17 **PICTURE OR A COMBINATION OF GRAPH AND PICTURE.**

18 **(4) THE COMPTROLLER, IN CONSULTATION WITH THE**
19 **DEPARTMENT OF BUDGET AND MANAGEMENT AND THE DEPARTMENT OF**
20 **LEGISLATIVE SERVICES, SHALL DETERMINE THE MANNER IN WHICH THE**
21 **REPRESENTATION REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION**
22 **SHALL BE PRESENTED AND WITH WHICH INCOME TAX FORMS THE**
23 **REPRESENTATION IS TO BE INCLUDED.**

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 October 1, 2014.