

SENATE BILL 469

Q3

4lr2153
CF HB 217

By: **Senators Shank, Edwards, and Young**
Introduced and read first time: January 27, 2014
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refund – Washington County – Warrants**

3 FOR the purpose of altering the requirement for the Comptroller to withhold Maryland
4 income tax refunds of certain individuals with outstanding warrants to include
5 residents of Washington County or individuals who have outstanding warrants
6 from Washington County; providing for the termination of this Act; and generally
7 relating to withholding income tax refunds for individuals with outstanding
8 warrants.

9 BY repealing and reenacting, without amendments,
10 Article – Tax – General
11 Section 13–935 and 13–937 through 13–940
12 Annotated Code of Maryland
13 (2010 Replacement Volume and 2013 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – General
16 Section 13–936
17 Annotated Code of Maryland
18 (2010 Replacement Volume and 2013 Supplement)

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

21 **Article – Tax – General**

22 13–935.

23 (a) In this part the following words have the meanings indicated.

24 (b) “Refund” means an individual’s Maryland income tax refund.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (c) (1) "Warrant" means a criminal arrest warrant.
- 2 (2) "Warrant" includes a warrant issued for or that results from:
- 3 (i) a failure to appear before a court of the State;
- 4 (ii) a violation of the Maryland Vehicle Law that is punishable
5 by a term of confinement; or
- 6 (iii) a violation of probation.
- 7 (3) "Warrant" does not include a body attachment.

8 (d) "Warrant official" means an official of the federal, State, or local
9 government charged with serving a warrant.

10 13-936.

- 11 (a) This part applies only to individuals who:
- 12 (1) are residents of Anne Arundel County **OR WASHINGTON**
13 **COUNTY**; or
- 14 (2) have an outstanding warrant from Anne Arundel County **OR**
15 **WASHINGTON COUNTY**.

- 16 (b) This part does not apply to an individual:
- 17 (1) who is an active duty member of the armed forces of the United
18 States; or
- 19 (2) who files a joint Maryland income tax return.

20 13-937.

21 A warrant official may:

- 22 (1) certify to the Comptroller the existence of an outstanding warrant
23 for an individual who is a resident of Maryland or who receives income from
24 Maryland; and
- 25 (2) request the Comptroller to withhold any refund to which the
26 individual is entitled.

27 13-938.

1 (a) A certification by a warrant official to the Comptroller shall include:

2 (1) the full name and address of the individual and any other names
3 known to be used by the individual;

4 (2) the Social Security number or federal tax identification number;
5 and

6 (3) a statement that the warrant is outstanding.

7 (b) The Comptroller shall determine if an individual for whom a certification
8 is received is due a refund.

9 (c) As to any individual due a refund for whom a certification is received, the
10 Comptroller shall:

11 (1) withhold the individual's refund; and

12 (2) notify the individual of a certification by the warrant official of the
13 existence of an outstanding warrant.

14 (d) The Comptroller may not pay a refund until the warrant official notifies
15 the Comptroller that the warrant is no longer outstanding.

16 13-939.

17 The Comptroller shall withhold and pay any amount as provided in § 13-918 of
18 this subtitle before withholding any part of an income tax refund under § 13-938 of
19 this part.

20 13-940.

21 On or before December 1 of each year, the Office of the Comptroller shall report
22 to the House Ways and Means Committee and the Senate Budget and Taxation
23 Committee, in accordance with § 2-1246 of the State Government Article, on the
24 implementation of §§ 13-935 through 13-939 of this part.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 October 1, 2014. It shall remain effective for a period of 5 years and, at the end of
27 September 30, 2019, with no further action required by the General Assembly, this Act
28 shall be abrogated and of no further force and effect.