

SENATE BILL 720

Q3

5lr2773
CF HB 126

By: **Senators Ready, Hough, and Bates**

Introduced and read first time: February 11, 2015

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refunds – Carroll County – Warrant Intercept Program**

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 Carroll County or individuals who have outstanding warrants from
6 Carroll County; making nonsubstantive changes to certain termination provisions;
7 making conforming changes; and generally relating to withholding income tax
8 refunds of individuals with outstanding 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 2014 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 2014 Supplement)

19 BY repealing and reenacting, with amendments,
20 Chapter 451 of the Acts of the General Assembly of 2012, as amended by Chapter
21 213 of the Acts of the General Assembly of 2013
22 Section 3

23 BY repealing and reenacting, with amendments,
24 Chapter 213 of the Acts of the General Assembly of 2013
25 Section 3

26 BY repealing and reenacting, with amendments,

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Article – Tax – General
 2 Section 13–936(a)
 3 Annotated Code of Maryland
 4 (2010 Replacement Volume and 2014 Supplement)
 5 (As enacted by Section 1 of this Act)

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

8 **Article – Tax – General**

9 13–935.

- 10 (a) In this part the following words have the meanings indicated.
- 11 (b) “Refund” means an individual’s Maryland income tax refund.
- 12 (c) (1) “Warrant” means a criminal arrest warrant.
- 13 (2) “Warrant” includes a warrant issued for or that results from:
- 14 (i) a failure to appear before a court of the State;
- 15 (ii) a violation of the Maryland Vehicle Law that is punishable by a
 16 term of confinement; or
- 17 (iii) a violation of probation.
- 18 (3) “Warrant” does not include a body attachment.
- 19 (d) “Warrant official” means an official of the federal, State, or local government
 20 charged with serving a warrant.

21 13–936.

- 22 (a) This part applies only to individuals who:
- 23 (1) are residents of Anne Arundel County, Baltimore City, **CARROLL**
 24 **COUNTY**, or Washington County; or
- 25 (2) have an outstanding warrant from Anne Arundel County, Baltimore
 26 City, **CARROLL COUNTY**, or Washington County.
- 27 (b) This part does not apply to an individual:
- 28 (1) who is an active duty member of the armed forces of the United States;
 29 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 outstanding warrant for
5 an individual who is a resident of Maryland or who receives income from Maryland; and

6 (2) request the Comptroller to withhold any refund to which the individual
7 is entitled.

8 13-938.

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

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

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

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

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

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

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

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

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

23 13-939.

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

26 13-940.

27 On or before December 1 of each year, the Office of the Comptroller shall report to
28 the House Ways and Means Committee and the Senate Budget and Taxation Committee,

1 in accordance with § 2–1246 of the State Government Article, on the implementation of §§
2 13–935 through 13–939 of this part.

3 **Chapter 451 of the Acts of 2012, as amended by Chapter 213 of the Acts of 2013**

4 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 October 1, 2012. [Section 1 of this Act shall remain effective for a period of 6 years and, at
6 the end of September 30, 2018, with no further action required by the General Assembly,
7 Section 1 of this Act shall be abrogated and of no further force and effect.]

8 **Chapter 213 of the Acts of 2013**

9 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
10 1, 2013. [Section 1 of this Act shall remain effective until the taking effect of the
11 termination provision specified in Section 3 of Chapter 451 of the Acts of 2012. If that
12 termination provision takes effect, Section 1 of this Act shall be abrogated and of no further
13 force and effect.]

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

16 **Article – Tax – General**

17 13–936.

18 (a) This part applies only to individuals who:

19 (1) are residents of [Anne Arundel County,] Baltimore City, Carroll
20 County, or Washington County; or

21 (2) have an outstanding warrant from [Anne Arundel County,] Baltimore
22 City, Carroll County, or Washington County.

23 SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take
24 effect October 1, 2018.

25 SECTION 4. AND BE IT FURTHER ENACTED, That, except as provided in Section
26 3 of this Act, this Act shall take effect October 1, 2015.