

# SENATE BILL 855

Q3

5lr2981  
CF HB 841

---

By: **Eastern Shore Senators**

Introduced and read first time: February 25, 2015

Assigned to: Rules

Re-referred to: Budget and Taxation, March 6, 2015

---

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 20, 2015

---

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Maryland Income Tax Refunds – Eastern Shore Counties – Warrant Intercept**  
3 **Program**

4 FOR the purpose of altering the requirement for the Comptroller to withhold Maryland  
5 income tax refunds of certain individuals with outstanding warrants to include  
6 residents of the Eastern Shore counties or individuals who have outstanding  
7 warrants from an Eastern Shore county; making nonsubstantive changes to certain  
8 termination provisions; making conforming changes; providing for a delayed  
9 effective date for certain provisions of this Act; and generally relating to withholding  
10 income tax refunds of individuals with outstanding warrants.

11 BY repealing and reenacting, without amendments,  
12 Article – Tax – General  
13 Section 13–935 and 13–937 through 13–940  
14 Annotated Code of Maryland  
15 (2010 Replacement Volume and 2014 Supplement)

16 BY repealing and reenacting, with amendments,  
17 Article – Tax – General  
18 Section 13–936  
19 Annotated Code of Maryland  
20 (2010 Replacement Volume and 2014 Supplement)

21 BY repealing and reenacting, with amendments,

---

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

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

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



1 Chapter 451 of the Acts of the General Assembly of 2012, as amended by Chapter  
2 213 of the Acts of the General Assembly of 2013  
3 Section 3

4 BY repealing and reenacting, with amendments,  
5 Chapter 213 of the Acts of the General Assembly of 2013  
6 Section 3

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – General  
9 Section 13–936(a)  
10 Annotated Code of Maryland  
11 (2010 Replacement Volume and 2014 Supplement)  
12 (As enacted by Section 1 of this Act)

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

15 **Article – Tax – General**

16 13–935.

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

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

19 (c) (1) “Warrant” means a criminal arrest warrant.

20 (2) “Warrant” includes a warrant issued for or that results from:

21 (i) a failure to appear before a court of the State;

22 (ii) a violation of the Maryland Vehicle Law that is punishable by a  
23 term of confinement; or

24 (iii) a violation of probation.

25 (3) “Warrant” does not include a body attachment.

26 (d) “Warrant official” means an official of the federal, State, or local government  
27 charged with serving a warrant.

28 13–936.

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

30 (1) are residents [of] OF:

- 1           (I)     Anne Arundel County;
- 2           (II)   Baltimore City[,];
- 3           ~~(I)~~ (III)   CAROLINE COUNTY;
- 4           ~~(II)~~ (IV)   CECIL COUNTY;
- 5           ~~(III)~~ (V)   DORCHESTER COUNTY;
- 6           ~~(IV)~~ (VI)   KENT COUNTY;
- 7           ~~(V)~~ (VII)   QUEEN ANNE’S COUNTY;
- 8           ~~(VI)~~ (VIII)  SOMERSET COUNTY;
- 9           ~~(VII)~~ (IX)   TALBOT COUNTY; [or]
- 10          ~~(VIII)~~ (X)   Washington County; [or]
- 11          ~~(IX)~~ (XI)   WICOMICO COUNTY; OR
- 12          ~~(X)~~ (XII)  WORCESTER COUNTY; OR

13           (2)    have an outstanding warrant from [Anne Arundel County, Baltimore  
 14 City, or Washington County] **ANY COUNTY SPECIFIED IN PARAGRAPH (A)(1) OF THIS**  
 15 **SUBSECTION.**

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 States;
- 18    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 for  
 23 an individual who is a resident of Maryland or who receives income from Maryland; and
- 24           (2)    request the Comptroller to withhold any refund to which the individual  
 25 is entitled.

1 13-938.

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

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

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

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

7 (b) The Comptroller shall determine if an individual for whom a certification is  
8 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 the  
15 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 this  
18 subtitle before withholding any part of an income tax refund under § 13-938 of this part.

19 13-940.

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

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

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

29 **Chapter 213 of the Acts of 2013**

1 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
2 1, 2013. [Section 1 of this Act shall remain effective until the taking effect of the  
3 termination provision specified in Section 3 of Chapter 451 of the Acts of 2012. If that  
4 termination provision takes effect, Section 1 of this Act shall be abrogated and of no further  
5 force and effect.]

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

8 **Article – Tax – General**

9 13–936.

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

11 (1) are residents of:

12 (i) [Anne Arundel County;

13 (ii)] Baltimore City;

14 [(iii)] (II) Caroline County;

15 [(iv)] (III) Cecil County;

16 [(v)] (IV) Dorchester County;

17 [(vi)] (V) Kent County;

18 [(vii)] (VI) Queen Anne’s County;

19 [(viii)] (VII) Somerset County;

20 [(ix)] (VIII) Talbot County;

21 [(x)] (IX) Washington County;

22 [(xi)] (X) Wicomico County;

23 [(xii)] (XI) Worcester County; or

24 (2) have an outstanding warrant from any county specified in paragraph  
25 (a)(1) of this subsection.

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

1 SECTION 4. AND BE IT FURTHER ENACTED, That, except as provided in Section  
2 3 of this Act, this Act shall take effect October 1, 2015.

Approved:

---

Governor.

---

President of the Senate.

---

Speaker of the House of Delegates.