

# SENATE BILL 288

Q3

6lr1687  
CF 6lr2151

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By: **Senator Kasemeyer**

Introduced and read first time: January 22, 2016

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Corporation Returns – Filing Date**

3 FOR the purpose of altering the date by which certain corporations must complete and file  
4 with the Comptroller an income tax return; providing for the application of this Act;  
5 and generally relating to certain income tax returns filed by certain corporations.

6 BY repealing and reenacting, with amendments,  
7 Article – Tax – General  
8 Section 10–821(a)(1)  
9 Annotated Code of Maryland  
10 (2010 Replacement Volume and 2015 Supplement)

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

13 **Article – Tax – General**

14 10–821.

15 (a) (1) A corporation required under Part II of this subtitle to file a return for  
16 a taxable year shall complete and file with the Comptroller an income tax return:

17 (i) on or before the [March] **APRIL** 15 that follows that taxable year;  
18 or

19 (ii) if income tax is computed for a fiscal year, on or before the 15th  
20 day of the [3rd] **4TH** month after the end of that year.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
22 1, 2016, and shall be applicable to all taxable years beginning after December 31, 2016.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

