

**HB1148/645867/1**

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 1148

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, strike “and Simonaire” and substitute “Simonaire, Afzali, D. Barnes, Buckel, Ebersole, Hixson, Hornberger, C. Howard, Long, Luedtke, Metzgar, Patterson, Platt, Reilly, Shoemaker, Tarlau, Turner, Walker, and M. Washington”.

AMENDMENT NO. 2

On page 1, strike line 2 in its entirety and substitute:

“Income Tax – Retirement Income – Collection of Information”.

AMENDMENT NO. 3

On pages 1 through 7, strike in their entirety the lines beginning with line 3 on page 1 through line 7 on page 3, inclusive, and substitute:

“FOR the purpose of requiring the Comptroller to collect certain information on State income tax forms; requiring the Comptroller to produce a certain report; authorizing the Comptroller to adopt certain regulations; and generally relating to the collection of information pertaining to retirement income.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That:

(a) On or before January 1, 2017, the Comptroller shall alter the State personal income tax form as necessary to collect information on the amount of retirement income reported by an individual, and each spouse in case of a joint return from the following sources:

(Over)

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(1) a retirement plan that is part of an employee retirement system, as defined by § 10-209 of the Tax – General Article;

(2) an individual retirement account or annuity under § 408 of the Internal Revenue Code, including accounts consisting entirely of contributions rolled over from a defined benefit plan;

(3) a simplified employee pension under § 408(k) of the Internal Revenue Code; and

(4) other retirement income, including a Roth individual retirement account under § 408(a) of the Internal Revenue Code and an ineligible deferred compensation plan under § 457(f) of the Internal Revenue Code.

(b) Additionally, the Comptroller shall alter the personal income tax form as necessary to collect information on the total benefits received from Social Security and the subtraction modification under § 10-209 of the Tax – General Article claimed by an individual, and each spouse in the case of a joint return.

(c) The Comptroller may adopt regulations to carry out the provisions of this section.

SECTION 2. AND BE IT FURTHER ENACTED, That, on or before January 1, 2018, the Comptroller shall report to the General Assembly, in accordance with § 2-1246 of the State Government Article, on the information collected under Section 1 of this Act.”.

AMENDMENT NO. 4

On page 3, in line 8, strike “2.” and substitute “3.”.