

# SENATE BILL 256

G1, Q3  
SB 358/17 – EHE

8lr1441  
CF HB 662

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By: **Senators Pinsky, Benson, Conway, Currie, Ferguson, Guzzone, Kagan, Kelley, King, Lee, Madaleno, Manno, McFadden, Muse, Nathan–Pulliam, Ramirez, Robinson, Smith, Young, and Zucker**

Introduced and read first time: January 19, 2018

Assigned to: Education, Health, and Environmental Affairs

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 1, 2018

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

1 AN ACT concerning

2 **Presidential Candidate Tax Transparency Act**

3 FOR the purpose of requiring certain candidates for President or Vice President of the  
4 United States to file copies of certain federal income tax returns and written consent  
5 for the disclosure of those federal income tax returns with the State Board of  
6 Elections by a certain date before a presidential general election; requiring the State  
7 Board to make federal income tax returns filed by ~~candidates for President or Vice~~  
8 ~~President of the United States~~ a Presidential ticket publicly available on the State  
9 Board's website; prohibiting the ~~name of a candidate for President or Vice President~~  
10 ~~of the United States~~ names of the candidates on a Presidential ticket who fails fail  
11 to satisfy the requirements of this Act from appearing on the general election ballot;  
12 defining a certain term; prohibiting a certain political party from nominating a  
13 candidate for a presidential elector of the party if the Presidential ticket of the  
14 political party fails to satisfy certain requirements; defining certain terms; making  
15 a conforming change; and generally relating to requiring candidates for President or  
16 Vice President of the United States to disclose their federal income tax returns as a  
17 condition for appearing on the general election ballot.

18 BY adding to

19 Article – Election Law

20 Section 5–102

21 Annotated Code of Maryland

22 (2017 Replacement Volume and 2017 Supplement)

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### 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 BY repealing and reenacting, with amendments,  
 2 Article – Election Law  
 3 Section 8–503(a)  
 4 Annotated Code of Maryland  
 5 (2017 Replacement Volume and 2017 Supplement)

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

8 **Article – Election Law**

9 **5–102.**

10 (A) (1) IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS  
 11 INDICATED.

12 (2) “~~FEDERAL~~ FEDERAL INCOME TAX RETURN” HAS THE MEANING  
 13 STATED IN 26 U.S.C. § 6103(B)(1).

14 (3) “PRESIDENTIAL TICKET” MEANS CANDIDATES FOR OFFICE OF  
 15 THE PRESIDENT AND VICE PRESIDENT OF THE UNITED STATES RUNNING AS A UNIT.

16 (B) THIS SECTION DOES NOT APPLY TO A CANDIDATE FOR THE OFFICE OF  
 17 THE PRESIDENT OR VICE PRESIDENT OF THE UNITED STATES WHO IS A WRITE-IN  
 18 CANDIDATE.

19 (C) NO LATER THAN 65 DAYS BEFORE A PRESIDENTIAL GENERAL ELECTION,  
 20 A CANDIDATE FOR THE OFFICE OF PRESIDENT OR VICE PRESIDENT OF THE UNITED  
 21 STATES WHO IS NOT A WRITE-IN CANDIDATE PRESIDENTIAL TICKET SHALL FILE  
 22 WITH THE STATE BOARD:

23 (1) A COPY OF ~~THE~~ EACH CANDIDATE’S FEDERAL INCOME TAX  
 24 RETURN FOR AT LEAST THE 5 MOST RECENT TAXABLE YEARS FOR WHICH THE  
 25 CANDIDATE FILED A RETURN WITH THE INTERNAL REVENUE SERVICE; AND

26 (2) WRITTEN CONSENT, ON THE FORM THE STATE BOARD  
 27 PRESCRIBES, FOR THE DISCLOSURE OF THE FEDERAL INCOME TAX RETURNS  
 28 SPECIFIED UNDER ITEM (1) OF THIS SUBSECTION IN THE MANNER PROVIDED IN  
 29 SUBSECTION ~~(C)~~ (D) OF THIS SECTION.

30 ~~(C)~~ (D) THE STATE BOARD SHALL MAKE INCOME TAX RETURNS FILED  
 31 WITH THE STATE BOARD UNDER THIS SECTION PUBLICLY AVAILABLE ON THE STATE  
 32 BOARD’S WEBSITE NO LATER THAN 7 DAYS AFTER THE INCOME TAX RETURNS ARE  
 33 FILED.

1        ~~(D)~~ (E)        ~~THE NAME OF A CANDIDATE FOR PRESIDENT OR VICE PRESIDENT~~  
 2 ~~OF THE UNITED STATES~~ NAMES OF THE CANDIDATES ON A PRESIDENTIAL TICKET  
 3 MAY NOT APPEAR ON THE GENERAL ELECTION BALLOT IF ~~THE~~ EITHER CANDIDATE  
 4 FAILS TO SATISFY THE REQUIREMENTS OF THIS SECTION.

5        (F)        IF THE CANDIDATES OF A PRESIDENTIAL TICKET FAIL TO SATISFY THE  
 6 REQUIREMENTS OF THIS SECTION, THE POLITICAL PARTY OF THE PRESIDENTIAL  
 7 TICKET MAY NOT NOMINATE A CANDIDATE FOR PRESIDENTIAL ELECTOR OF THE  
 8 PARTY UNDER § 8-503 OF THIS TITLE.

9        8-503.

10        (a)        [Each] EXCEPT AS PROVIDED IN § 5-102(F) OF THIS ARTICLE, EACH  
 11 political party shall nominate or provide for the nomination of candidates for presidential  
 12 elector of the party in accordance with party rules.

13        SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
 14 1, 2018.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.