

SENATE BILL 109

Q3

9lr1382
CF 9lr0384

By: **Senator Reilly**

Introduced and read first time: January 15, 2019

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refund – Warrant Intercept Program – Termination**
3 **Repeal**

4 FOR the purpose of repealing the termination of a certain program authorizing certain
5 warrant officers to request the Comptroller to withhold the income tax refund of
6 certain individuals with certain outstanding warrants; and generally relating to the
7 warrant intercept program.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – General
10 Section 13–935 through 13–937
11 Annotated Code of Maryland
12 (2016 Replacement Volume and 2018 Supplement)

13 BY repealing and reenacting, with amendments,
14 Chapter 387 of the Acts of the General Assembly of 2016
15 Section 4

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

18 **Article – Tax – General**

19 13–935.

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

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) "Warrant" includes a warrant issued for or that results from:

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

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

5 (iii) a violation of probation.

6 (3) "Warrant" does not include a body attachment.

7 (d) "Warrant official" means an official of the federal, State, or local government
8 charged with serving a warrant.

9 13-936.

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

11 (1) are residents of Baltimore City, Washington County, or a county that
12 participates in the program under this part; or

13 (2) have an outstanding warrant from Baltimore City, Washington County,
14 or a county that participates in the program under this part.

15 (b) A county may participate in the program under this part if the sheriff of the
16 county notifies the Comptroller of the county's intention to participate on or before
17 December 31 of the first taxable year for which the county intends to participate.

18 (c) A county's participation in the program under this part continues until the
19 sheriff of the county notifies the Comptroller of the county's intention not to participate in
20 the program.

21 (d) This part does not apply to an individual who files a joint Maryland income
22 tax return.

23 13-937.

24 A warrant official may:

25 (1) certify to the Comptroller the existence of an outstanding warrant for
26 an individual who is a resident of Maryland or who receives income from Maryland; and

27 (2) request the Comptroller to withhold any refund to which the individual
28 is entitled.

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, 2016. [It shall remain effective for a period
3 of 3 years and, at the end of September 30, 2019, with no further action required by the
4 General Assembly, this Act shall be abrogated and of no further force and effect.]

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
6 1, 2019.