

HOUSE BILL 712

Q7

1r0878
CF SB 591

By: **Delegate D. Jones**

Introduced and read first time: January 26, 2021

Assigned to: Ways and Means and Appropriations

Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 27, 2021

CHAPTER _____

1 AN ACT concerning

2 **Bureau of Revenue Estimates – Tax Incidence Study – Scope and**
3 **Intergovernmental Assistance**

4 FOR the purpose of altering the scope of certain tax incidence studies submitted by the
5 Bureau of Revenue Estimates; requiring certain governmental units to provide
6 promptly to the Bureau certain information and otherwise cooperate with the
7 Bureau in order to assist the Bureau in preparing certain tax incidence studies;
8 providing for the application of this Act; and generally relating to certain tax
9 incidence studies submitted by the Bureau of Revenue Estimates.

10 BY repealing and reenacting, without amendments,
11 Article – State Finance and Procurement
12 Section 6–101(a) and (c)
13 Annotated Code of Maryland
14 (2015 Replacement Volume and 2020 Supplement)

15 BY repealing and reenacting, with amendments,
16 Article – State Finance and Procurement
17 Section 6–104(d)
18 Annotated Code of Maryland
19 (2015 Replacement Volume and 2020 Supplement)

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

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 **Article – State Finance and Procurement**

2 6–101.

3 (a) In this subtitle the following words have the meanings indicated.

4 (c) “Bureau” means the Bureau of Revenue Estimates.

5 6–104.

6 (d) (1) On or before December 1, 2008, and December 1 of every third year
7 thereafter, the Bureau shall submit to the Governor and, in accordance with § 2–1257 of
8 the State Government Article, to the General Assembly a tax incidence study measuring:

9 (I) the burden of all the major taxes AND TOLL CHARGES imposed
10 by the State [and], INCLUDING:

11 1. THE INDIVIDUAL INCOME TAX;

12 2. THE MOTOR FUEL TAX;

13 3. THE REAL PROPERTY TAX; AND

14 4. THE SALES AND USE TAX;

15 (II) how [that] THE burden OF EACH TAX AND CHARGE TYPE is
16 shared among taxpayers of different income levels; AND

17 (III) THE AGGREGATE IMPACT OF THE TAXES AND CHARGES
18 AMONG TAXPAYERS OF DIFFERENT INCOME LEVELS.

19 (2) IN ORDER TO ASSIST THE BUREAU IN PREPARING A TAX
20 INCIDENCE STUDY UNDER THIS SUBSECTION, ANY GOVERNMENTAL UNIT INVOLVED
21 IN THE IMPLEMENTATION OR ADMINISTRATION OF THE TAXES AND CHARGES
22 EVALUATED IN THE STUDY SHALL:

23 (I) PROVIDE PROMPTLY ANY INFORMATION THAT THE BUREAU
24 REQUESTS; AND

25 (II) OTHERWISE COOPERATE WITH THE BUREAU.

26 ~~(2)~~ (3) The Bureau shall prepare and submit the statistics of income
27 report required under § 10–223 of the Tax – General Article.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 October 1, 2021, and shall be applicable to all tax incidence studies submitted after
3 September 30, 2021.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.