

**HB0039/853923/1**

BY: Delegate Pippy

AMENDMENTS TO HOUSE BILL 39, AS AMENDED  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1 of the Ways and Means Committee Amendments (HB0039/173528/1), in line 1 of Amendment No. 1, before “**Corporate**” insert “**Nonprofit Organizations and**”; in line 2, strike “**Requirement**” and substitute “**Requirements**”; and in line 5, after “to” insert “certain information reported by certain nonprofit organizations and”.

On page 1 of the bill, in line 3, after “of” insert “requiring each nonprofit organization located or registered to do business in the State to submit a certain report to the Comptroller on or before a certain date each year relating to the annual gross income and compensation of certain employees or members of the nonprofit organization for a certain taxable year;”; after line 8, insert:

“BY adding to  
Article - Tax - General  
Section 1-208 and 10-804.2  
Annotated Code of Maryland  
(2022 Replacement Volume)”;

and strike lines 14 through 18 in their entirety.

AMENDMENT NO. 2

On page 1 of the bill, after line 21, insert:

“**1-208.**

**(A) ON OR BEFORE OCTOBER 1, 2023, AND EACH OCTOBER 1 THEREAFTER, EACH NONPROFIT ORGANIZATION, INCLUDING A LABOR ORGANIZATION, LOCATED OR REGISTERED TO DO BUSINESS IN THE STATE SHALL**

SUBMIT A REPORT TO THE COMPTROLLER THAT IDENTIFIES, FOR THE IMMEDIATELY PRECEDING TAXABLE YEAR:

(1) THE GROSS INCOME OF THE NONPROFIT ORGANIZATION; AND

(2) THE SALARIES OR ANY OTHER COMPENSATION PAID TO THE FOLLOWING EMPLOYEES OR MEMBERS OF THE NONPROFIT ORGANIZATION, IF ANY:

(I) THE BOARD MEMBERS;

(II) THE OFFICERS; AND

(III) THE MANAGERS.

(B) ON OR BEFORE DECEMBER 31, 2023, AND EACH DECEMBER 31 THEREAFTER, THE COMPTROLLER SHALL SUBMIT A REPORT TO THE GOVERNOR AND, IN ACCORDANCE WITH AND § 2-1257 OF THE STATE GOVERNMENT ARTICLE, THE GENERAL ASSEMBLY, THAT INCLUDES THE INFORMATION SUBMITTED TO THE COMPTROLLER BY EACH NONPROFIT ORGANIZATION IN ACCORDANCE WITH SUBSECTION (A) OF THIS SECTION.”.