

SENATE BILL 189

Q7, P6, C2

3lr0834
CF HB 86

By: **Senator Rosapepe**

Introduced and read first time: January 20, 2023

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 17, 2023

CHAPTER _____

1 AN ACT concerning

2 **Maryland Saves Data Sharing Act**

3 FOR the purpose of authorizing, subject to certain limitations, the disclosure of certain tax
4 information to the Maryland Small Business Retirement Savings Board and certain
5 contractors for the purposes of administering the Maryland Small Business
6 Retirement Savings Program and Trust; and generally relating to the disclosure of
7 tax information by the Maryland Comptroller.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 13–203(c)
11 Annotated Code of Maryland
12 (2022 Replacement Volume)

13 BY adding to
14 Article – Tax – General
15 Section 13–203(e)
16 Annotated Code of Maryland
17 (2022 Replacement Volume)

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

20 **Article – Tax – General**

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 13–203.

2 (c) Tax information may be disclosed to:

3 (1) an employee or officer of the State who, by reason of that employment
4 or office, has the right to the tax information;

5 (2) another tax collector;

6 (3) the Maryland Tax Court;

7 (4) a legal representative of the State, to review the tax information about
8 a taxpayer:

9 (i) who applies for review under this title;

10 (ii) who appeals from a determination under this title; or

11 (iii) against whom an action to recover tax or a penalty is pending or
12 will be initiated under this title;

13 (5) any license issuing authority of the State required by State law to verify
14 through the Comptroller that an applicant has paid all undisputed taxes and
15 unemployment insurance contributions payable to the Comptroller or the Secretary of
16 Labor or that the applicant has provided for payment in a manner satisfactory to the unit
17 responsible for collection;

18 (6) a local official as defined in § 13–925 of this title to the extent necessary
19 to administer Subtitle 9, Part V of this title;

20 (7) a federal official as defined in § 13–930 of this title to the extent
21 necessary to administer Subtitle 9, Part VI of this title;

22 (8) the Maryland Department of Health in accordance with the federal
23 Children’s Health Insurance Program Reauthorization Act of 2009;

24 (9) the State Board of Individual Tax Preparers;

25 (10) the Alcohol and Tobacco Commission;

26 (11) the Maryland 9–1–1 Board; **[and]**

27 (12) a person or governmental entity authorized by the Comptroller in
28 writing to receive tax information for the purpose of identifying, preventing, or responding
29 to fraud, provided that the tax information is:

1 (i) anonymized to the extent possible consistent with the
2 information's intended use; and

3 (ii) in addition to any other protections and safeguards under law,
4 subject to any protections and safeguards set forth by the Comptroller in the written
5 authorization; [and]

6 (13) the Maryland Higher Education Commission; AND

7 (14) SUBJECT TO SUBSECTION (E) OF THIS SECTION, THE MARYLAND
8 SMALL BUSINESS RETIREMENT SAVINGS BOARD AND ITS AUTHORIZED
9 CONTRACTORS FOR THE PURPOSE OF ADMINISTERING THE MARYLAND SMALL
10 BUSINESS RETIREMENT SAVINGS PROGRAM AND TRUST AS AUTHORIZED UNDER
11 TITLE 12 OF THE LABOR AND EMPLOYMENT ARTICLE.

12 (E) TAX INFORMATION DISCLOSED IN ACCORDANCE WITH SUBSECTION
13 (C)(14) OF THIS SECTION:

14 (1) SHALL INCLUDE ONLY THE FOLLOWING TAX INFORMATION OF
15 BUSINESS ENTITIES:

16 (I) THE BUSINESS ENTITY'S FEDERAL EMPLOYER
17 IDENTIFICATION NUMBER;

18 (II) THE NAME OF THE BUSINESS ENTITY;

19 (III) THE PHYSICAL ADDRESS OF THE BUSINESS ENTITY;

20 (IV) THE MAILING ADDRESS OF THE BUSINESS ENTITY; AND

21 (V) THE BUSINESS ENTITY'S CONTACT NAME, E-MAIL ADDRESS,
22 AND PHONE NUMBER;

23 (2) SHALL ONLY BE DISCLOSED TO THE EXTENT THAT THE
24 COMPTROLLER HAS RECEIVED THE REQUESTED INFORMATION FROM STATE TAX
25 FILINGS;

26 (3) NEED NOT BE VALIDATED BY THE COMPTROLLER PRIOR TO
27 DISCLOSURE TO THE MARYLAND SMALL BUSINESS RETIREMENT SAVINGS BOARD
28 AND ITS AUTHORIZED CONTRACTORS;

29 (4) MAY NOT INCLUDE ANY INFORMATION THE COMPTROLLER IS
30 PROHIBITED FROM DISCLOSING OR REDISCLOSING UNDER FEDERAL LAW;

31 ~~(2)~~ (5) MAY NOT INCLUDE TAX INFORMATION OF INDIVIDUALS;

1 ~~(3)~~ (6) MAY BE USED ONLY FOR THE SPECIFIC PURPOSE
2 AUTHORIZED BY THE COMPTROLLER; AND

3 ~~(4)~~ (7) IN ADDITION TO ANY OTHER PROTECTIONS AND
4 SAFEGUARDS UNDER LAW, SHALL BE SUBJECT TO ANY PROTECTIONS AND
5 SAFEGUARDS SET FORTH BY THE COMPTROLLER IN THE WRITTEN AUTHORIZATION.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
7 1, 2023.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.