

SENATE BILL 660

Q7

3lr2880
CF HB 707

By: **The President (By Request – Office of the Comptroller) and Senators Benson, Elfreth, Hettleman, McCray, and Rosapepe**

Introduced and read first time: February 6, 2023

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 11, 2023

CHAPTER _____

1 AN ACT concerning

2 **Office of the Comptroller – Taxpayer Advocate Division**

3 FOR the purpose of establishing the Taxpayer Advocate Division in the Office of the
4 Comptroller to assist taxpayers and their representatives in resolving certain
5 taxpayer problems and complaints and represent taxpayers' interests in a certain
6 manner; and generally relating to the Office of the Comptroller.

7 BY adding to

8 Article – Tax – General

9 Section 2–102.2

10 Annotated Code of Maryland

11 (2022 Replacement Volume)

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

14 **Article – Tax – General**

15 **2–102.2.**

16 **(A) IN THIS SECTION, “DIVISION” MEANS THE TAXPAYER ADVOCATE**
17 **DIVISION.**

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 **(B) THERE IS A TAXPAYER ADVOCATE DIVISION IN THE OFFICE OF THE**
2 **COMPTROLLER.**

3 **(C) (1) THE HEAD OF THE DIVISION IS THE TAXPAYER ADVOCATE.**

4 **(2) THE TAXPAYER ADVOCATE SHALL HAVE:**

5 **(I) A BACKGROUND IN CUSTOMER SERVICE AND TAX LAW; AND**

6 **(II) EXPERIENCE REPRESENTING INDIVIDUAL TAXPAYERS.**

7 **(3) SUBJECT TO THE SUPERVISION OF THE COMPTROLLER, THE**
8 **TAXPAYER ADVOCATE HAS ADMINISTRATIVE CONTROL OVER THE DIVISION.**

9 **(D) (1) THE COMPTROLLER SHALL SELECT THE TAXPAYER ADVOCATE**
10 **AND THE EMPLOYEES OF THE DIVISION, WHO MAY INCLUDE EMPLOYEES FROM THE**
11 **COMPTROLLER'S OFFICE AND RESIDENTS OF THIS STATE WITH KNOWLEDGE OF**
12 **TAXATION.**

13 **(2) THE TAXPAYER ADVOCATE SHALL APPOINT OTHER OFFICERS**
14 **AND EMPLOYEES OF THE DIVISION IN ACCORDANCE WITH THE PROVISIONS OF THE**
15 **STATE PERSONNEL AND PENSIONS ARTICLE.**

16 **(3) THE DIVISION SHALL INCLUDE A MINIMUM OF SIX EMPLOYEES,**
17 **INCLUDING THE TAXPAYER ADVOCATE, AS WELL AS APPROPRIATE SUPPORT STAFF,**
18 **ONE OF WHOM SHALL HAVE EXPERIENCE IN THE FIELD OF INFORMATION**
19 **TECHNOLOGY.**

20 **(4) OFFICERS AND EMPLOYEES OF THE DIVISION ARE ENTITLED TO A**
21 **SALARY AS PROVIDED IN THE STATE BUDGET.**

22 **(E) THE DIVISION SHALL:**

23 **(1) BE SUBJECT TO ALL CONFIDENTIALITY AND DISCLOSURE**
24 **PROVISIONS APPLICABLE TO THE COMPTROLLER'S OFFICE;**

25 **(2) BE RESPONSIBLE FOR ASSISTING TAXPAYERS AND THEIR**
26 **REPRESENTATIVES TO ENSURE THAT TAXPAYERS AND THEIR REPRESENTATIVES**
27 **UNDERSTAND AND UTILIZE THE POLICIES, PROCESSES, AND PROCEDURES**
28 **AVAILABLE FOR THE RESOLUTION OF PROBLEMS RELATED TO TAX PROGRAMS AND**
29 **DEBT COLLECTION PROGRAMS ADMINISTERED BY THE COMPTROLLER;**

30 **(3) ASSIST TAXPAYERS IN RESOLVING PROBLEMS WITH THE**
31 **COMPTROLLER'S OFFICE;**

1 **(4) IDENTIFY AREAS IN WHICH TAXPAYERS EXPERIENCE PROBLEMS**
2 **IN DEALING WITH THE COMPTROLLER’S OFFICE;**

3 **(5) PROVIDE EXPEDITIOUS SERVICE TO TAXPAYERS WHOSE**
4 **PROBLEMS ARE NOT RESOLVED THROUGH ORDINARY CHANNELS;**

5 **(6) COLLABORATE WITH OTHER EMPLOYEES OF THE**
6 **COMPTROLLER’S OFFICE TO RESOLVE THE MOST COMPLEX AND SENSITIVE**
7 **TAXPAYER PROBLEMS;**

8 **(7) RESOLVE SYSTEMIC PROBLEMS EXPERIENCED BY TAXPAYERS;**

9 **(8) REPORT TO THE COMPTROLLER IF, IN THE OPINION OF THE**
10 **DIVISION, THE COMPTROLLER’S OFFICE IS ADMINISTERING A LAW IMPROPERLY;**

11 **(9) PARTICIPATE AND REPRESENT TAXPAYERS’ INTERESTS AND**
12 **CONCERNS IN PLANNING MEETINGS, REVIEWING INSTRUCTIONS, AND**
13 **FORMULATING POLICIES AND PROCEDURES OF THE COMPTROLLER’S OFFICE;**

14 **(10) COMPILE DATA EACH YEAR ON THE NUMBER AND TYPE OF**
15 **TAXPAYER COMPLAINTS AND EVALUATE THE ACTIONS TAKEN TO RESOLVE THE**
16 **COMPLAINTS;**

17 **(11) SURVEY TAXPAYERS EACH YEAR TO OBTAIN THEIR EVALUATION**
18 **OF THE QUALITY OF SERVICE PROVIDED BY THE COMPTROLLER’S OFFICE;**

19 **(12) PROPOSE CHANGES IN THE ADMINISTRATIVE PRACTICES OF THE**
20 **COMPTROLLER’S OFFICE TO MITIGATE ISSUES IN RESOLVING PROBLEMS AND**
21 **COMPLAINTS IDENTIFIED UNDER ITEMS (3) AND (10) OF THIS SUBSECTION;**

22 **(13) IDENTIFY POTENTIAL LEGISLATIVE OR REGULATORY CHANGES**
23 **THAT MAY BE APPROPRIATE TO RESOLVE ANY PROBLEMS OR COMPLAINTS**
24 **IDENTIFIED UNDER ITEMS (3) AND (10) OF THIS SUBSECTION;**

25 **(14) ESTABLISH AN ELECTRONIC PORTAL ON THE COMPTROLLER’S**
26 **WEBSITE WHERE TAXPAYERS CAN INTERACT WITH THE DIVISION DIRECTLY; AND**

27 **(15) PERFORM OTHER RELATED DUTIES AS ASSIGNED BY THE**
28 **COMPTROLLER IN ACCORDANCE WITH TITLE 13, SUBTITLE 1A OF THIS ARTICLE.**

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
30 1, 2023.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.