

Chapter 338

**(Senate Bill 189)**

AN ACT concerning

**Maryland Saves Data Sharing Act**

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

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

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

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

**Article – Tax – General**

13–203.

(c) Tax information may be disclosed to:

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

(2) another tax collector;

(3) the Maryland Tax Court;

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

(i) who applies for review under this title;

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

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

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

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

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

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

(9) the State Board of Individual Tax Preparers;

(10) the Alcohol and Tobacco Commission;

(11) the Maryland 9–1–1 Board; [and]

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

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

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

(13) the Maryland Higher Education Commission; AND

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

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

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

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

**(II) THE NAME OF THE BUSINESS ENTITY;**

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

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

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

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

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

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

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

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

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

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

Approved by the Governor, May 3, 2023.