

## Chapter 634

**(House Bill 617)**

AN ACT concerning

**Comptroller – Recording and Monitoring Telephone Calls – Clarification**

FOR the purpose of clarifying which telephone calls the Comptroller of the State may record and monitor for certain purposes; and generally relating to the recording and monitoring of telephone calls by the Comptroller.

BY repealing and reenacting, with amendments,  
Article – Tax – General  
Section 2–114  
Annotated Code of Maryland  
(2022 Replacement Volume and 2024 Supplement)

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

**Article – Tax – General**

2–114.

(a) Notwithstanding the provisions of § 9–602 of the Criminal Law Article and subject to subsections (b), (c), (d), and (e) of this section, the Comptroller may monitor and record incoming telephone calls to employees of the Comptroller’s call centers to telephones within the offices of the Comptroller for training, quality control, and employee safety purposes.

(b) Any monitored or recorded telephone call shall contain a notice to the telephone caller that “Your call may be recorded or monitored for training and quality control purposes”.

(c) (1) The Comptroller may record or monitor incoming calls to the [automated call distribution system] **COMPTROLLER’S CALL CENTERS** only.

(2) The Comptroller may not record or monitor calls to or from direct individual lines in the Office of the Comptroller.

(d) Notwithstanding any other provision of law, information derived from an incoming telephone call to employees of the Comptroller’s call centers may not be used in any criminal or civil proceeding against any Maryland taxpayer unless the caller has made a personal and imminent threat against an employee or property of the State.

(e) Recorded telephone calls may not be retained by the Office of the Comptroller for longer than 60 days, except:

(1) if the call is to be used solely as a positive example to follow in the training of employees using the Comptroller's call centers; or

(2) if the caller has made a personal and imminent threat against an employee or property of the State.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2025.

**Approved by the Governor, May 20, 2025.**