

**SB0766/533024/1**

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 766  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “**Expansion**” and substitute “**Alterations**”; and in line 12, after “circumstances;” insert “**applying the Act retroactively, subject to certain limitations;**”.

AMENDMENT NO. 2

On page 4, in line 6, after the first “of” insert “**ELIGIBILITY FOR AND**”; in line 7, after “be” insert “:

**(I) EXCEPT AS PROVIDED UNDER ITEM (II) OF THIS PARAGRAPH;**

and in the same line, after “Comptroller” insert “;**OR**

**(II) WITH RESPECT TO ELIGIBILITY OF A WHISTLEBLOWER FOR AN AWARD UNDER THIS SUBTITLE FOR PROVIDING ORIGINAL INFORMATION REGARDING TAX LIABILITY UNDER ANOTHER ARTICLE, SOLELY IN THE DISCRETION OF THE ATTORNEY GENERAL OR STATE AGENCY AUTHORIZED TO BRING A COVERED ENFORCEMENT ACTION BASED ON THAT ORIGINAL INFORMATION**”.

On page 5, in line 7, after “Comptroller” insert “,**ATTORNEY GENERAL, OR STATE AGENCY**”; and after line 19, insert:

**“(3) A HEARING UNDER THIS SUBSECTION SHALL BE CONDUCTED BY THE OFFICE OF ADMINISTRATIVE HEARINGS.”**

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**Amendments to SB 766**  
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On page 6, after line 16, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That:

(a) This Act shall be construed to apply retroactively and shall be applied to and interpreted to affect the provision of original information by a whistleblower in a sworn affidavit to the Comptroller on or after October 1, 2021.

(b) (1) This subsection applies to a whistleblower who voluntarily provided original information to the Comptroller in a sworn affidavit before the effective date of this Act that pertains to a tax that is imposed under an article of the Annotated Code of Maryland other than the Tax – General Article.

(2) If the original information provided by the whistleblower results in a successful outcome against a taxpayer in a covered enforcement action, as defined under § 1–401 of the Tax – General Article, as enacted by Section 1 of this Act, the whistleblower may be entitled to receive a monetary award in accordance with § 1–402 of the Tax – General Article, notwithstanding the thresholds under § 1–401(b) of the Tax – General Article.

(3) If the whistleblower was determined to be ineligible for a monetary award under Title 1, Subtitle 4 of the Tax – General Article before the effective date of this Act, the whistleblower may appeal the determination in accordance with § 1–403(c) of the Tax – General Article, as enacted by Section 1 of this Act, if the appeal is brought within 45 days after the effective date of this Act.”;

and in line 17, strike “2.” and substitute “3.”.