

BENJAMIN BROOKS
Legislative District 10
Baltimore County

CHIEF DEPUTY MAJORITY WHIP

Economic Matters Committee

Subcommittees

Chair, Public Utilities

Alcoholic Beverages

Property and Casualty Insurance



The Maryland House of Delegates

ANNAPOLIS, MARYLAND 21401

Annapolis Office
The Maryland House of Delegates
6 Bladen Street, Room 151
Annapolis, Maryland 21401
410-841-3352 · 301-858-3352
800-492-7122 Ext. 3352
Fax 410-841-3132 · 301-858-3132
Benjamin.Brooks@house.state.md.us

District Office
8419 Liberty Road, Suite B
Windsor Mill, Maryland 21244-3133
410-496-4037

TESTIMONY IN SUPPORT OF HB1535
Comptroller- Duties- Designations of and Responses to Personal
Representatives

Economic Matters Committee
February 26, 2020

Chair Clippinger, Vice-Chair Atterbeary and Members of the Committee,

Thank you for the opportunity to testify before you on 1535, Comptroller-Duties- Designations of and Responses to Personal Representatives. The purpose of this bill is to require the Comptroller to provide tax documents to a personal representative within 2 business days after the Comptroller receives the properly executed Power of Attorney.

To protect the confidentiality of tax records, Maryland law prohibits the Comptroller of Maryland from disclosing information contained in tax returns or other documents filed with a tax return to individuals' other than the taxpayer or taxpayer's representative. Maryland Form 548, Power of Attorney, allows the taxpayer to designate a representative to act on their behalf and secure available tax records and/or act on their behalf as it relates to those tax records.

Currently, the law does not designate a specific timeframe for the which the Comptroller has to respond to such requests. This bill merely sets parameters of the Comptroller to respond to requests for records via Maryland Form 548 within 2 business days of receiving the request.

As a tax preparer for over 40 years, I have experienced instances where despite the fact that the Power of Attorney was properly executed, information was not timely secured. The delay in receiving this information causes unnecessary delays in being able to assist clients with filing and payment compliance.

For these reasons, I am requesting a favorable report.

With kindest regards,

Benjamin Brooks