

Chapter 536

(Senate Bill 604)

AN ACT concerning

Income Tax Forms – Graphical Representation of General Fund Expenditures

FOR the purpose of requiring the Comptroller to include on certain income tax forms a demonstrative representation of how much of each dollar that the General Fund receives is spent on certain categories; providing that the representation may be in graphical or pictorial form; requiring the Comptroller, in consultation with the Department of Budget and Management and the Department of Legislative Services, to make certain determinations; requiring the Comptroller to post the representation on the Comptroller's Web site and to include it in certain instructions on the Web site; and generally relating to a requirement that the Comptroller include certain information on certain tax forms.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 2–104(a)

Annotated Code of Maryland

(2010 Replacement Volume and 2013 Supplement)

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

Article – Tax – General

2–104.

(a) **(1)** Subject to the requirements of § 2–110 of this subtitle and subsection (b) of this section, the Comptroller shall design the returns and other forms that, on completion, provide the information required for the administration of the tax laws listed in § 2–102 of this subtitle.

(2) THE COMPTROLLER SHALL INCLUDE ON THE INCOME TAX FORMS REQUIRED UNDER PARAGRAPH (1) OF THIS SECTION THAT ARE UPDATED ON AN ANNUAL BASIS A DEMONSTRATIVE REPRESENTATION OF HOW MUCH OF EACH DOLLAR THAT THE GENERAL FUND RECEIVES IS SPENT ON THE FOLLOWING CATEGORIES:

(I) EDUCATION;

(II) HEALTH;

(III) PUBLIC SAFETY; AND

(IV) ANY OTHER CATEGORY INCLUDED BY THE
COMPTROLLER.

(3) THE DEMONSTRATIVE REPRESENTATION REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION MAY BE IN THE FORM OF A GRAPH OR PICTURE OR A COMBINATION OF GRAPH AND PICTURE.

(4) (I) ~~THE~~ SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE COMPTROLLER, IN CONSULTATION WITH THE DEPARTMENT OF BUDGET AND MANAGEMENT AND THE DEPARTMENT OF LEGISLATIVE SERVICES, SHALL DETERMINE THE MANNER IN WHICH THE REPRESENTATION REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL BE PRESENTED AND WITH WHICH INCOME TAX FORMS THE REPRESENTATION IS TO BE INCLUDED.

(II) THE COMPTROLLER SHALL POST THE REPRESENTATION REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION ON THE COMPTROLLER'S WEB SITE AND SHALL INCLUDE IT IN INSTRUCTIONS ON THE WEB SITE FOR THE SAME INCOME TAX FORMS THAT ARE SELECTED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH TO INCLUDE THE REPRESENTATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2014.

Approved by the Governor, May 15, 2014.