

SB0766/189237/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 766

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, strike “and Kagan” and substitute “Kagan, King, Manno, and Peters”; in line 2, strike “and” and substitute a comma; in the same line, after “Underpayments” insert “, and Wynne Repayments”; in line 12, after “year;” insert “altering the manner by which the Comptroller withholds certain amounts from certain local income tax distributions; prohibiting the Comptroller from requiring that certain counties or municipal corporations make certain reimbursement payments until a certain analysis is completed;”; and after line 18, insert:

“BY repealing and reenacting, with amendments,

Chapter 489 of the Acts of the General Assembly of 2015

Section 27”.

AMENDMENT NO. 2

On page 2, in line 17, strike “**TWENTY**” and substitute “**FORTY**”; in line 20, after “**2015**” insert “, AS AMENDED”; and after line 25, insert:

“Chapter 489 of the Acts of 2015

SECTION 27. AND BE IT FURTHER ENACTED, That the Attorney General shall review the decision of the U.S. Supreme Court in the appeal of Maryland State Comptroller of the Treasury v. Brian Wynne, et ux. 431 Md. 147 (2013) and advise the Comptroller whether the decision, expressly or in effect, requires the payment of income tax refunds and interest attributable to taxable years beginning after December 31, 2005, but before January 1, 2015, and, if the Attorney General so advises, the Comptroller shall initially pay the refunds and interest from the Local Reserve Account (Account) established to comply with § 2–606 of the Tax – General Article. After the

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Comptroller pays the refunds and interest from the Account, each local government shall reimburse the Account for its share of related refunds and interest. If an affected local government does not reimburse the Account in a timely fashion, the Comptroller shall withhold the amount owed to the Account from the quarterly income tax distributions in [nine] TWENTY equal installments, beginning with the first applicable quarterly distribution made after [June 2016,] FEBRUARY 2019, until the Account is fully reimbursed.

SECTION 2. AND BE IT FURTHER ENACTED, That the Comptroller may not require a county or municipal corporation to make a reimbursement payment under § 2-611 of the Tax – General Article until the Comptroller completes a statewide analysis to determine the number of counties or municipal corporations that received an overpayment or underpayment of local income tax revenue.”;

and in line 26, strike “2.” and substitute “3.”.