

# HOUSE BILL 1214

Q3

11r2806  
CF SB 870

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By: ~~Delegates Schuh and Love~~ Anne Arundel County Delegation

Introduced and read first time: February 18, 2011

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, February 28, 2011

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 31, 2011

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Maryland Income Tax Refund – Anne Arundel County – Warrants**

3 FOR the purpose of authorizing certain warrant officials to certify to the Comptroller  
4 the existence of an outstanding warrant; requiring the Comptroller to withhold  
5 the Maryland income tax refund of ~~an individual~~ certain individuals with an  
6 outstanding warrant under certain circumstances; providing that certain  
7 provisions of law apply only to residents of Anne Arundel County or individuals  
8 with warrants from Anne Arundel County; requiring a certain certification to  
9 contain certain information; requiring the Comptroller, under certain  
10 circumstances, to withhold an individual's income tax refund and notify the  
11 individual of a certain certification; providing that the Comptroller may not pay  
12 a Maryland income tax refund until the warrant official notifies the Comptroller  
13 that the warrant is no longer outstanding; requiring the Comptroller to  
14 withhold and pay certain required amounts before withholding any part of  
15 certain income tax refunds; requiring the Office of the Comptroller to submit a  
16 certain report to certain committees of the General Assembly on or before a  
17 certain date; defining certain terms; providing for the termination of certain  
18 provisions of this Act; and generally relating to withholding income tax refunds  
19 for outstanding warrants.

20 BY adding to

21 Article – Tax – General

22 Section 13–935 through ~~13–938~~ 13–939 to be under the new part “Part VII.

23 Income Tax Refund Withholding – Warrants”

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### EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 Annotated Code of Maryland  
2 (2010 Replacement Volume)

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

5 **Article – Tax – General**

6 **13-933. RESERVED.**

7 **13-934. RESERVED.**

8 **PART VII. INCOME TAX REFUND WITHHOLDING – WARRANTS.**

9 **13-935.**

10 (A) IN THIS PART THE FOLLOWING WORDS HAVE THE MEANINGS  
11 INDICATED.

12 (B) “REFUND” MEANS AN INDIVIDUAL’S MARYLAND INCOME TAX  
13 REFUND.

14 (C) (1) “WARRANT” MEANS A CRIMINAL ARREST WARRANT.

15 (2) “WARRANT” INCLUDES A WARRANT ISSUED FOR OR THAT  
16 RESULTS FROM:

17 (I) A FAILURE TO APPEAR BEFORE A COURT OF THE STATE;

18 (II) A VIOLATION OF THE MARYLAND VEHICLE LAW THAT IS  
19 PUNISHABLE BY A TERM OF CONFINEMENT; OR

20 (III) A VIOLATION OF PROBATION.

21 (3) “WARRANT” DOES NOT INCLUDE A BODY ATTACHMENT.

22 (D) “WARRANT OFFICIAL” MEANS AN OFFICIAL OF THE FEDERAL,  
23 STATE, OR LOCAL GOVERNMENT CHARGED WITH SERVING A WARRANT.

24 **13-936.**

25 (A) THIS PART APPLIES ONLY TO INDIVIDUALS WHO:

26 (1) ARE RESIDENTS OF ANNE ARUNDEL COUNTY; OR

1           (2) HAVE AN OUTSTANDING WARRANT FROM ANNE ARUNDEL  
2 COUNTY.

3           **(B) THIS PART DOES NOT APPLY TO AN INDIVIDUAL:**

4                   **(1) WHO IS AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF**  
5 **THE UNITED STATES; OR**

6                   **(2) WHO FILES A JOINT MARYLAND INCOME TAX RETURN.**

7 **13-937.**

8           **A WARRANT OFFICIAL MAY:**

9                   (1) CERTIFY TO THE COMPTROLLER THE EXISTENCE OF AN  
10 OUTSTANDING WARRANT FOR AN INDIVIDUAL WHO IS A RESIDENT OF  
11 MARYLAND OR WHO RECEIVES INCOME FROM MARYLAND; AND

12                   (2) REQUEST THE COMPTROLLER TO WITHHOLD ANY REFUND TO  
13 WHICH THE INDIVIDUAL IS ENTITLED.

14 **13-938.**

15           **(A) A CERTIFICATION BY A WARRANT OFFICIAL TO THE COMPTROLLER**  
16 **SHALL INCLUDE:**

17                   (1) THE FULL NAME AND ADDRESS OF THE INDIVIDUAL AND ANY  
18 OTHER NAMES KNOWN TO BE USED BY THE INDIVIDUAL;

19                   (2) THE SOCIAL SECURITY NUMBER OR FEDERAL TAX  
20 IDENTIFICATION NUMBER; AND

21                   (3) A STATEMENT THAT THE WARRANT IS OUTSTANDING.

22           **(B) THE COMPTROLLER SHALL DETERMINE IF AN INDIVIDUAL FOR**  
23 **WHOM A CERTIFICATION IS RECEIVED IS DUE A REFUND.**

24           **(C) AS TO ANY INDIVIDUAL DUE A REFUND FOR WHOM A CERTIFICATION**  
25 **IS RECEIVED, THE COMPTROLLER SHALL:**

26                   (1) WITHHOLD THE INDIVIDUAL'S REFUND; AND

27                   (2) NOTIFY THE INDIVIDUAL OF A CERTIFICATION BY THE  
28 WARRANT OFFICIAL OF THE EXISTENCE OF AN OUTSTANDING WARRANT.

1           (D) THE COMPTROLLER MAY NOT PAY A REFUND UNTIL THE WARRANT  
 2 OFFICIAL NOTIFIES THE COMPTROLLER THAT THE WARRANT IS NO LONGER  
 3 OUTSTANDING.

4 **13-939.**

5           THE COMPTROLLER SHALL WITHHOLD AND PAY ANY AMOUNT REQUIRED  
 6 UNDER § 10-113(F)(1) OF THE FAMILY LAW ARTICLE BEFORE WITHHOLDING  
 7 ANY PART OF AN INCOME TAX REFUND UNDER § 13-938 OF THIS PART.

8           SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December 1,  
 9 2012, the Office of the Comptroller shall report to the House Ways and Means  
 10 Committee and the Senate Budget and Taxation Committee, in accordance with §  
 11 2-1246 of the State Government Article, on the implementation of this Act.

12           SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
 13 October 1, 2011. ~~§~~ Section 1 of this Act shall remain effective for a period of 1 year  
 14 and, at the end of September 30, 2012, with no further action required by the General  
 15 Assembly, Section 1 of this Act shall be abrogated and of no further force and effect.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.