HOUSE BILL 1233

Q7, Q3, Q4 5lr2980 CF SB 763

By: Delegate Walker Delegates Walker, Hixson, Turner, Kaiser, Luedtke, Afzali,
D. Barnes, Buckel, Fennell, Hornberger, C. Howard, Long, Metzgar,
Patterson, Platt, Reilly, Simonaire, Shoemaker, Tarlau, A. Washington, and
M. Washington

Introduced and read first time: March 3, 2015 Assigned to: Rules and Executive Nominations Re-referred to: Ways and Means, March 9, 2015

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 14, 2015

CHAPTER _____

1 AN ACT concerning

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Tax Amnesty Program

FOR the purpose of requiring the Comptroller to waive certain penalties and interest imposed for the nonpayment, nonreporting, or underreporting of certain taxes under certain circumstances; establishing a period during which the Comptroller shall grant amnesty; authorizing the Comptroller to enter into certain agreements to provide a certain waiver under certain circumstances with respect to certain taxes that a taxpayer agrees to pay in accordance with certain terms and a certain schedule; providing that the amnesty program does not apply to certain taxpayers under certain circumstances; requiring the Comptroller to submit a certain report on the tax amnesty program; and generally relating to a tax amnesty program for certain taxes.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, 14 That:

(a) Subject to Section 2 of this Act, the Comptroller shall declare an amnesty period for delinquent taxpayers from September 1, 2015, to October 30, 2015, both inclusive.

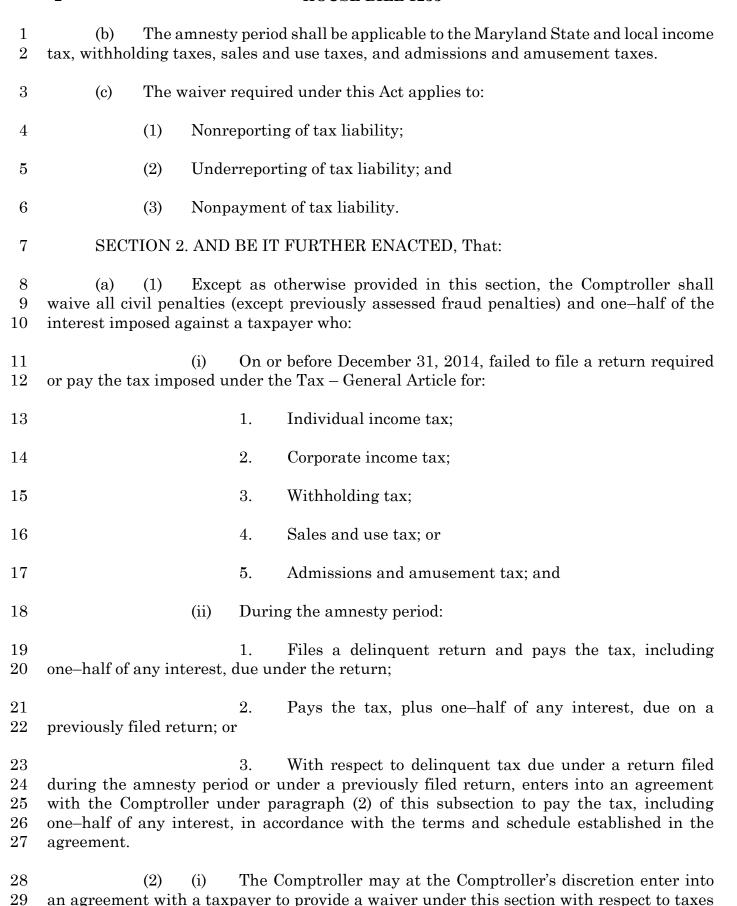
EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

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





- 1 that are not paid in full during the amnesty period but that the taxpayer agrees to pay in 2 accordance with the terms and schedule established under the agreement. 3 (ii) Except as otherwise provided in this paragraph, the required 4 terms and schedule for payment under an agreement under this paragraph are entirely at the discretion of the Comptroller. 5 6 An agreement under this paragraph shall provide for payment in 7 full of the delinquent tax plus one-half of the interest due on or before December 31, 2016. 8 (iv) With respect to taxes that are subject to an agreement under this 9 paragraph: 10 1. The waiver of civil penalties and interest provided under this section is void if the taxpayer fails to pay the full amount of taxes plus 11 one-half of any interest strictly in accordance with the terms and schedule established in 12 13 the agreement; and 14 2. The waiver provided under this section for one-half of the interest imposed with respect to delinquent taxes does not apply to interest accruing for 15 16 periods after October 30, 2015, on amounts remaining unpaid after that date. 17 In this paragraph, "corporate group" means an affiliated group (3)18 or controlled group of corporations under § 1504 or § 1563 of the Internal Revenue Code. 19 (ii) The amnesty program under this section does not apply to: 20 1. Any taxpayer that was granted amnesty under a 21Maryland Tax Amnesty Program held between calendar year 1999 and calendar year 2014; 22232. Any taxpayer eligible for the July 1, 2004, through 24November 1, 2004, Settlement Period, as provided in Chapter 557 of the Acts of 2004, for 25tax periods prior to tax year 2003. 26 (b) Except as otherwise provided in this Act, a taxpayer may not be charged 27 with a criminal tax offense arising out of any return filed and tax paid during the amnesty period or in accordance with an agreement entered into under subsection (a)(2) of this 2829 section if the taxpayer, in accordance with the provisions of this Act:
- 30 (i) During the amnesty period:
- 1. Files a delinquent return and pays the tax, plus one—half of any interest, due under the return; or
- Pays the tax, plus one-half of any interest, due on a previously filed return; or

