

# HOUSE BILL 124

Q3

EMERGENCY BILL

01r0949  
CF SB 53

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By: **Delegate Malone**

Introduced and read first time: January 15, 2020

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refunds – Anne Arundel County – Warrant Intercept**  
3 **Program**

4 FOR the purpose of authorizing certain warrant officials to certify to the Comptroller the  
5 existence of an outstanding warrant; requiring the Comptroller to withhold the  
6 Maryland income tax refunds of certain individuals with outstanding warrants  
7 under certain circumstances; providing that certain provisions of law apply only to  
8 residents of Anne Arundel County or individuals with warrants from Anne Arundel  
9 County; requiring a certain certification to contain certain information; requiring the  
10 Comptroller, under certain circumstances, to withhold an individual's income tax  
11 refund and notify the individual of a certain certification; providing that the  
12 Comptroller may not pay a Maryland income tax refund until the warrant official  
13 notifies the Comptroller that the warrant is no longer outstanding; requiring the  
14 Comptroller to withhold and pay certain required amounts before withholding any  
15 part of certain income tax refunds; requiring the Office of the Comptroller to submit  
16 a certain report to certain committees of the General Assembly on or before a certain  
17 date; defining certain terms; making this Act an emergency measure; providing for  
18 the termination 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 13–940 to be under the new part “Part VII. Income Tax  
23 Refund Withholding – Warrants”

24 Annotated Code of Maryland

25 (2016 Replacement Volume and 2019 Supplement)

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

28 **Article – Tax – General**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 13-933. RESERVED.

2 13-934. RESERVED.

3 PART VII. INCOME TAX REFUND WITHHOLDING – WARRANTS.

4 13-935.

5 (A) IN THIS PART THE FOLLOWING WORDS HAVE THE MEANINGS  
6 INDICATED.

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

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

9 (2) “WARRANT” INCLUDES A WARRANT ISSUED FOR OR THAT  
10 RESULTS FROM:

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

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

14 (III) A VIOLATION OF PROBATION.

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

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

18 13-936.

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

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

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

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

24 (1) WHO IS AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF THE

1 UNITED STATES; OR

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

3 13-937.

4 A WARRANT OFFICIAL MAY:

5 (1) CERTIFY TO THE COMPTROLLER THE EXISTENCE OF AN  
6 OUTSTANDING WARRANT FOR AN INDIVIDUAL WHO IS A RESIDENT OF THE STATE OR  
7 WHO RECEIVES INCOME FROM MARYLAND; AND

8 (2) REQUEST THE COMPTROLLER TO WITHHOLD ANY REFUND TO  
9 WHICH THE INDIVIDUAL IS ENTITLED.

10 13-938.

11 (A) A CERTIFICATION BY A WARRANT OFFICIAL TO THE COMPTROLLER  
12 SHALL INCLUDE:

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

15 (2) THE SOCIAL SECURITY NUMBER OR FEDERAL TAX  
16 IDENTIFICATION NUMBER OF THE INDIVIDUAL; AND

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

18 (B) THE COMPTROLLER SHALL DETERMINE WHETHER AN INDIVIDUAL FOR  
19 WHOM A CERTIFICATION IS RECEIVED IS DUE A REFUND.

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

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

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

25 (D) THE COMPTROLLER MAY NOT PAY A REFUND UNTIL THE WARRANT  
26 OFFICIAL NOTIFIES THE COMPTROLLER THAT THE WARRANT IS NO LONGER  
27 OUTSTANDING.

1 **13-939.**

2 **THE COMPTROLLER SHALL WITHHOLD AND PAY ANY AMOUNT AS PROVIDED**  
3 **IN § 13-918 OF THIS SUBTITLE BEFORE WITHHOLDING ANY PART OF AN INCOME TAX**  
4 **REFUND UNDER § 13-938 OF THIS SUBTITLE.**

5 **13-940.**

6 **ON OR BEFORE DECEMBER 1 EACH YEAR, THE OFFICE OF THE COMPTROLLER**  
7 **SHALL REPORT TO THE HOUSE WAYS AND MEANS COMMITTEE AND THE SENATE**  
8 **BUDGET AND TAXATION COMMITTEE, IN ACCORDANCE WITH § 2-1257 OF THE**  
9 **STATE GOVERNMENT ARTICLE, ON THE IMPLEMENTATION OF §§ 13-935 THROUGH**  
10 **13-939 OF THIS SUBTITLE.**

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency  
12 measure, is necessary for the immediate preservation of the public health or safety, has  
13 been passed by a yea and nay vote supported by three-fifths of all the members elected to  
14 each of the two Houses of the General Assembly, and shall take effect from the date it is  
15 enacted. It shall remain effective through September 30, 2023, and, at the end of September  
16 30, 2023, this Act, with no further action required by the General Assembly, shall be  
17 abrogated and of no further force and effect.