

# SENATE BILL 189

Q7, P6, C2

3lr0834  
CF HB 86

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By: **Senator Rosapepe**

Introduced and read first time: January 20, 2023

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Saves Data Sharing Act**

3 FOR the purpose of authorizing, subject to certain limitations, the disclosure of certain tax  
4 information to the Maryland Small Business Retirement Savings Board and certain  
5 contractors for the purposes of administering the Maryland Small Business  
6 Retirement Savings Program and Trust; and generally relating to the disclosure of  
7 tax information by the Maryland Comptroller.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – General

10 Section 13–203(c)

11 Annotated Code of Maryland

12 (2022 Replacement Volume)

13 BY adding to

14 Article – Tax – General

15 Section 13–203(e)

16 Annotated Code of Maryland

17 (2022 Replacement Volume)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – General**

21 13–203.

22 (c) Tax information may be disclosed to:

23 (1) an employee or officer of the State who, by reason of that employment  
24 or office, has the right to the tax information;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1           (2)    another tax collector;
- 2           (3)    the Maryland Tax Court;
- 3           (4)    a legal representative of the State, to review the tax information about  
4 a taxpayer:
- 5                 (i)    who applies for review under this title;
- 6                 (ii)   who appeals from a determination under this title; or
- 7                 (iii)  against whom an action to recover tax or a penalty is pending or  
8 will be initiated under this title;
- 9           (5)    any license issuing authority of the State required by State law to verify  
10 through the Comptroller that an applicant has paid all undisputed taxes and  
11 unemployment insurance contributions payable to the Comptroller or the Secretary of  
12 Labor or that the applicant has provided for payment in a manner satisfactory to the unit  
13 responsible for collection;
- 14           (6)    a local official as defined in § 13–925 of this title to the extent necessary  
15 to administer Subtitle 9, Part V of this title;
- 16           (7)    a federal official as defined in § 13–930 of this title to the extent  
17 necessary to administer Subtitle 9, Part VI of this title;
- 18           (8)    the Maryland Department of Health in accordance with the federal  
19 Children’s Health Insurance Program Reauthorization Act of 2009;
- 20           (9)    the State Board of Individual Tax Preparers;
- 21           (10)  the Alcohol and Tobacco Commission;
- 22           (11)  the Maryland 9–1–1 Board; [and]
- 23           (12)  a person or governmental entity authorized by the Comptroller in  
24 writing to receive tax information for the purpose of identifying, preventing, or responding  
25 to fraud, provided that the tax information is:
- 26                 (i)    anonymized to the extent possible consistent with the  
27 information’s intended use; and
- 28                 (ii)  in addition to any other protections and safeguards under law,  
29 subject to any protections and safeguards set forth by the Comptroller in the written  
30 authorization; [and]

1           (13) the Maryland Higher Education Commission; AND

2           **(14) SUBJECT TO SUBSECTION (E) OF THIS SECTION, THE MARYLAND**  
3 **SMALL BUSINESS RETIREMENT SAVINGS BOARD AND ITS AUTHORIZED**  
4 **CONTRACTORS FOR THE PURPOSE OF ADMINISTERING THE MARYLAND SMALL**  
5 **BUSINESS RETIREMENT SAVINGS PROGRAM AND TRUST AS AUTHORIZED UNDER**  
6 **TITLE 12 OF THE LABOR AND EMPLOYMENT ARTICLE.**

7           **(E) TAX INFORMATION DISCLOSED IN ACCORDANCE WITH SUBSECTION**  
8 **(C)(14) OF THIS SECTION:**

9           **(1) SHALL INCLUDE ONLY TAX INFORMATION OF BUSINESS ENTITIES;**

10          **(2) MAY NOT INCLUDE TAX INFORMATION OF INDIVIDUALS;**

11          **(3) MAY BE USED ONLY FOR THE SPECIFIC PURPOSE AUTHORIZED BY**  
12 **THE COMPTROLLER; AND**

13          **(4) IN ADDITION TO ANY OTHER PROTECTIONS AND SAFEGUARDS**  
14 **UNDER LAW, SHALL BE SUBJECT TO ANY PROTECTIONS AND SAFEGUARDS SET**  
15 **FORTH BY THE COMPTROLLER IN THE WRITTEN AUTHORIZATION.**

16          SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
17 1, 2023.