

SENATE BILL 349

Q3

6lr2498
CF HB 560

By: **Senator Edwards**

Introduced and read first time: January 28, 2016

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 23, 2016

CHAPTER _____

1 AN ACT concerning

2 **Maryland Income Tax Refunds – Allegany and Garrett Counties – Warrant**
3 **Intercept Program**

4 FOR the purpose of altering the requirement for the Comptroller to withhold Maryland
5 income tax refunds of certain individuals with outstanding warrants to include
6 residents of Allegany and Garrett counties or individuals who have outstanding
7 warrants from Allegany and Garrett counties; making nonsubstantive changes to
8 certain termination provisions; making conforming changes; providing for a delayed
9 effective date for certain provisions of this Act; and generally relating to withholding
10 income tax refunds of individuals with outstanding warrants.

11 BY repealing and reenacting, without amendments,
12 Article – Tax – General
13 Section 13–935 and 13–937 through 13–940
14 Annotated Code of Maryland
15 (2010 Replacement Volume and 2015 Supplement)

16 BY repealing and reenacting, with amendments,
17 Article – Tax – General
18 Section 13–936
19 Annotated Code of Maryland
20 (2010 Replacement Volume and 2015 Supplement)

21 BY repealing and reenacting, with amendments,

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 Chapter 451 of the Acts of the General Assembly of 2012, as amended by Chapter
2 213 of the Acts of the General Assembly of 2013
3 Section 3

4 BY repealing and reenacting, with amendments,
5 Chapter 213 of the Acts of the General Assembly of 2013
6 Section 3

7 BY repealing and reenacting, with amendments,
8 Article – Tax – General
9 Section 13–936(a)
10 Annotated Code of Maryland
11 (2010 Replacement Volume and 2015 Supplement)
12 (As enacted by Section 1 of this Act)

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

15 **Article – Tax – General**

16 13–935.

17 (a) In this part the following words have the meanings indicated.

18 (b) “Refund” means an individual’s Maryland income tax refund.

19 (c) (1) “Warrant” means a criminal arrest warrant.

20 (2) “Warrant” includes a warrant issued for or that results from:

21 (i) a failure to appear before a court of the State;

22 (ii) a violation of the Maryland Vehicle Law that is punishable by a
23 term of confinement; or

24 (iii) a violation of probation.

25 (3) “Warrant” does not include a body attachment.

26 (d) “Warrant official” means an official of the federal, State, or local government
27 charged with serving a warrant.

28 13–936.

29 (a) This part applies only to individuals who:

1 (1) are residents of **ALLEGANY COUNTY**, Anne Arundel County,
2 Baltimore City, **GARRETT COUNTY**, or Washington County; or

3 (2) have an outstanding warrant from **ALLEGANY COUNTY**, Anne
4 Arundel County, Baltimore City, **GARRETT COUNTY**, or Washington County.

5 (b) This part does not apply to an individual:

6 (1) who is an active duty member of the armed forces of the United States;
7 or

8 (2) who files a joint Maryland income tax return.

9 13-937.

10 A warrant official may:

11 (1) certify to the Comptroller the existence of an outstanding warrant for
12 an individual who is a resident of Maryland or who receives income from Maryland; and

13 (2) request the Comptroller to withhold any refund to which the individual
14 is entitled.

15 13-938.

16 (a) A certification by a warrant official to the Comptroller shall include:

17 (1) the full name and address of the individual and any other names known
18 to be used by the individual;

19 (2) the Social Security number or federal tax identification number; and

20 (3) a statement that the warrant is outstanding.

21 (b) The Comptroller shall determine if an individual for whom a certification is
22 received is due a refund.

23 (c) As to any individual due a refund for whom a certification is received, the
24 Comptroller shall:

25 (1) withhold the individual's refund; and

26 (2) notify the individual of a certification by the warrant official of the
27 existence of an outstanding warrant.

28 (d) The Comptroller may not pay a refund until the warrant official notifies the
29 Comptroller that the warrant is no longer outstanding.

1 13–939.

2 The Comptroller shall withhold and pay any amount as provided in § 13–918 of this
3 subtitle before withholding any part of an income tax refund under § 13–938 of this part.

4 13–940.

5 On or before December 1 of each year, the Office of the Comptroller shall report to
6 the House Ways and Means Committee and the Senate Budget and Taxation Committee,
7 in accordance with § 2–1246 of the State Government Article, on the implementation of §§
8 13–935 through 13–939 of this part.

9 **Chapter 451 of the Acts of 2012, as amended by Chapter 213 of the Acts of 2013**

10 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 October 1, 2012. [Section 1 of this Act shall remain effective for a period of 6 years and, at
12 the end of September 30, 2018, with no further action required by the General Assembly,
13 Section 1 of this Act shall be abrogated and of no further force and effect.]

14 **Chapter 213 of the Acts of 2013**

15 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
16 1, 2013. [Section 1 of this Act shall remain effective until the taking effect of the
17 termination provision specified in Section 3 of Chapter 451 of the Acts of 2012. If that
18 termination provision takes effect, Section 1 of this Act shall be abrogated and of no further
19 force and effect.]

20 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read
21 as follows:

22 **Article – Tax – General**

23 13–936.

24 (a) This part applies only to individuals who:

25 (1) are residents of Allegany County, [Anne Arundel County,] Baltimore
26 City, Garrett County, or Washington County; or

27 (2) have an outstanding warrant from Allegany County, [Anne Arundel
28 County,] Baltimore City, Garrett County, or Washington County.

29 SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take
30 effect October 1, 2018.

1 SECTION 4. AND BE IT FURTHER ENACTED, That, except as provided in Section
2 3 of this Act, this Act shall take effect October 1, 2016.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.