

SENATE BILL 653

Q3

4r2351
CF HB 610

By: **Senator Astle**

Introduced and read first time: January 31, 2014

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax Refunds – Warrant Intercept Program**

3 FOR the purpose of requiring all counties to participate in a certain income tax refund
4 withholding program related to individuals with outstanding warrants;
5 requiring the Comptroller to conduct a certain study and submit a certain
6 report to the General Assembly on or before a certain date; repealing certain
7 termination provisions; and generally relating to Maryland income tax refunds
8 and individuals with outstanding warrants in the State.

9 BY repealing and reenacting, without amendments,
10 Article – Tax – General
11 Section 13–935 and 13–938 through 13–940
12 Annotated Code of Maryland
13 (2010 Replacement Volume and 2013 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – General
16 Section 13–936 and 13–937
17 Annotated Code of Maryland
18 (2010 Replacement Volume and 2013 Supplement)

19 BY repealing and reenacting, with amendments,
20 Chapter 451 of the Acts of the General Assembly of 2012, as amended by
21 Chapter 213 of the Acts of the General Assembly of 2013
22 Section 3

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24 Chapter 213 of the Acts of the General Assembly of 2013
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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 **Article – Tax – General**

4 13–935.

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

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

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

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

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

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

12 (iii) a violation of probation.

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

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

16 13–936.

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

18 (1) are residents of [Anne Arundel County] **THE STATE**; or

19 (2) have an outstanding warrant from [Anne Arundel County] **ANY**
20 **COUNTY IN THE STATE**.

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

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

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

25 13–937.

26 A warrant official [may] **SHALL**:

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

4 (2) request the Comptroller to withhold any refund to which the
5 individual is entitled.

6 13-938.

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

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

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

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

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

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

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

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

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

22 13-939.

23 The Comptroller shall withhold and pay any amount as provided in § 13-918 of
24 this subtitle before withholding any part of an income tax refund under § 13-938 of
25 this part.

26 13-940.

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

1 **Chapter 451 of the Acts of 2012, as amended by Chapter 213 of the Acts of**
2 **2013**

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

7 **Chapter 213 of the Acts of 2013**

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

13 SECTION 2. AND BE IT FURTHER ENACTED, That the Comptroller, in
14 consultation with the Maryland State Police and local government officials, shall study
15 and evaluate the processes used to certify outstanding warrants and to withhold
16 income tax refunds of individuals with outstanding warrants in accordance with this
17 Act. The Comptroller shall report the findings of the study, in accordance with §
18 2-1246 of the State Government Article, to the General Assembly on or before
19 December 1, 2015.

20 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 2014.