

Chapter 444

(Senate Bill 660)

AN ACT concerning

Office of the Comptroller – Taxpayer Advocate Division

FOR the purpose of establishing the Taxpayer Advocate Division in the Office of the Comptroller to assist taxpayers and their representatives in resolving certain taxpayer problems and complaints and represent taxpayers' interests in a certain manner; and generally relating to the Office of the Comptroller.

BY adding to

Article – Tax – General
Section 2–102.2
Annotated Code of Maryland
(2022 Replacement Volume)

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

Article – Tax – General**2–102.2.**

(A) IN THIS SECTION, “DIVISION” MEANS THE TAXPAYER ADVOCATE DIVISION.

(B) THERE IS A TAXPAYER ADVOCATE DIVISION IN THE OFFICE OF THE COMPTROLLER.

(C) (1) THE HEAD OF THE DIVISION IS THE TAXPAYER ADVOCATE.

(2) THE TAXPAYER ADVOCATE SHALL HAVE:

(I) A BACKGROUND IN CUSTOMER SERVICE AND TAX LAW; AND

(II) EXPERIENCE REPRESENTING INDIVIDUAL TAXPAYERS.

(3) SUBJECT TO THE SUPERVISION OF THE COMPTROLLER, THE TAXPAYER ADVOCATE HAS ADMINISTRATIVE CONTROL OVER THE DIVISION.

(D) (1) THE COMPTROLLER SHALL SELECT THE TAXPAYER ADVOCATE AND THE EMPLOYEES OF THE DIVISION, WHO MAY INCLUDE EMPLOYEES FROM THE

COMPTROLLER'S OFFICE AND RESIDENTS OF THIS STATE WITH KNOWLEDGE OF TAXATION.

(2) THE TAXPAYER ADVOCATE SHALL APPOINT OTHER OFFICERS AND EMPLOYEES OF THE DIVISION IN ACCORDANCE WITH THE PROVISIONS OF THE STATE PERSONNEL AND PENSIONS ARTICLE.

(3) THE DIVISION SHALL INCLUDE A MINIMUM OF SIX EMPLOYEES, INCLUDING THE TAXPAYER ADVOCATE, AS WELL AS APPROPRIATE SUPPORT STAFF, ONE OF WHOM SHALL HAVE EXPERIENCE IN THE FIELD OF INFORMATION TECHNOLOGY TO SERVE AS WEBMASTER.

(4) OFFICERS AND EMPLOYEES OF THE DIVISION ARE ENTITLED TO A SALARY AS PROVIDED IN THE STATE BUDGET.

(5) THE DEPARTMENT OF BUDGET AND MANAGEMENT, IN COORDINATION WITH THE OFFICE OF THE COMPTROLLER, SHALL MAKE APPROPRIATE ALLOCATIONS FOR PERSONNEL, INCLUDING THE ABILITY TO RECLASSIFY POSITIONS.

(E) THE DIVISION SHALL:

(1) BE SUBJECT TO ALL CONFIDENTIALITY AND DISCLOSURE PROVISIONS APPLICABLE TO THE COMPTROLLER'S OFFICE;

(2) BE RESPONSIBLE FOR ASSISTING TAXPAYERS AND THEIR REPRESENTATIVES TO ENSURE THAT TAXPAYERS AND THEIR REPRESENTATIVES UNDERSTAND AND UTILIZE THE POLICIES, PROCESSES, AND PROCEDURES AVAILABLE FOR THE RESOLUTION OF PROBLEMS RELATED TO TAX PROGRAMS AND DEBT COLLECTION PROGRAMS ADMINISTERED BY THE COMPTROLLER;

(3) ASSIST TAXPAYERS IN RESOLVING PROBLEMS WITH THE COMPTROLLER'S OFFICE;

(4) IDENTIFY AREAS IN WHICH TAXPAYERS EXPERIENCE PROBLEMS IN DEALING WITH THE COMPTROLLER'S OFFICE;

(5) PROVIDE EXPEDITIOUS SERVICE TO TAXPAYERS WHOSE PROBLEMS ARE NOT RESOLVED THROUGH ORDINARY CHANNELS;

(6) COLLABORATE WITH OTHER EMPLOYEES OF THE COMPTROLLER'S OFFICE TO RESOLVE THE MOST COMPLEX AND SENSITIVE TAXPAYER PROBLEMS;

- (7) RESOLVE SYSTEMIC PROBLEMS EXPERIENCED BY TAXPAYERS;**
- (8) REPORT TO THE COMPTROLLER IF, IN THE OPINION OF THE DIVISION, THE COMPTROLLER’S OFFICE IS ADMINISTERING A LAW IMPROPERLY;**
- (9) PARTICIPATE AND REPRESENT TAXPAYERS’ INTERESTS AND CONCERNS IN PLANNING MEETINGS, REVIEWING INSTRUCTIONS, AND FORMULATING POLICIES AND PROCEDURES OF THE COMPTROLLER’S OFFICE;**
- (10) COMPILE DATA EACH YEAR ON THE NUMBER AND TYPE OF TAXPAYER COMPLAINTS AND EVALUATE THE ACTIONS TAKEN TO RESOLVE THE COMPLAINTS;**
- (11) SURVEY TAXPAYERS EACH YEAR TO OBTAIN THEIR EVALUATION OF THE QUALITY OF SERVICE PROVIDED BY THE COMPTROLLER’S OFFICE;**
- (12) PROPOSE CHANGES IN THE ADMINISTRATIVE PRACTICES OF THE COMPTROLLER’S OFFICE TO MITIGATE ISSUES IN RESOLVING PROBLEMS AND COMPLAINTS IDENTIFIED UNDER ITEMS (3) AND (10) OF THIS SUBSECTION;**
- (13) IDENTIFY POTENTIAL LEGISLATIVE OR REGULATORY CHANGES THAT MAY BE APPROPRIATE TO RESOLVE ANY PROBLEMS OR COMPLAINTS IDENTIFIED UNDER ITEMS (3) AND (10) OF THIS SUBSECTION;**
- (14) ESTABLISH AN ELECTRONIC PORTAL ON THE COMPTROLLER’S WEBSITE WHERE TAXPAYERS CAN INTERACT WITH THE DIVISION DIRECTLY; AND**
- (15) PERFORM OTHER RELATED DUTIES AS ASSIGNED BY THE COMPTROLLER IN ACCORDANCE WITH TITLE 13, SUBTITLE 1A OF THIS ARTICLE.**

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

Approved by the Governor, May 8, 2023.