

# SENATE BILL 274

Q3

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By: **Harford County Senators**

Introduced and read first time: February 4, 2015

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: February 24, 2015

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

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

3 FOR the purpose of altering the requirement for the Comptroller to withhold Maryland  
4 income tax refunds of certain individuals with outstanding warrants to include  
5 residents of Harford County or individuals who have outstanding warrants from  
6 Harford County; making nonsubstantive changes to certain termination provisions;  
7 making conforming changes; and generally relating to withholding income tax  
8 refunds of individuals with outstanding warrants.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – General  
11 Section 13–935 and 13–937 through 13–940  
12 Annotated Code of Maryland  
13 (2010 Replacement Volume and 2014 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Article – Tax – General  
16 Section 13–936  
17 Annotated Code of Maryland  
18 (2010 Replacement Volume and 2014 Supplement)

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

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

4 BY repealing and reenacting, with amendments,  
5 Article – Tax – General  
6 Section 13–936(a)  
7 Annotated Code of Maryland  
8 (2010 Replacement Volume and 2014 Supplement)  
9 (As enacted by Section 1 of this Act)

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

12 **Article – Tax – General**

13 13–935.

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

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

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

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

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

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

21 (iii) a violation of probation.

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

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

25 13–936.

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

27 (1) are residents of Anne Arundel County, Baltimore City, **HARFORD**  
28 **COUNTY**, or Washington County; or

1           (2)    have an outstanding warrant from Anne Arundel County, Baltimore  
2 City, **HARFORD COUNTY**, or Washington County.

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

- 4           (1)    who is an active duty member of the armed forces of the United States;  
5 or  
6           (2)    who files a joint Maryland income tax return.

7 13-937.

8           A warrant official may:

- 9           (1)    certify to the Comptroller the existence of an outstanding warrant for  
10 an individual who is a resident of Maryland or who receives income from Maryland; and  
11           (2)    request the Comptroller to withhold any refund to which the individual  
12 is entitled.

13 13-938.

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

- 15           (1)    the full name and address of the individual and any other names known  
16 to be used by the individual;  
17           (2)    the Social Security number or federal tax identification number; and  
18           (3)    a statement that the warrant is outstanding.

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

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

- 23           (1)    withhold the individual's refund; and  
24           (2)    notify the individual of a certification by the warrant official of the  
25 existence of an outstanding warrant.

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

28 13-939.

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

3 13–940.

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

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

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

### 13 **Chapter 213 of the Acts of 2013**

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

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

### 21 **Article – Tax – General**

22 13–936.

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

24 (1) are residents of [Anne Arundel County,] Baltimore City, Harford  
25 County, or Washington County; or

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

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

30 SECTION 4. AND BE IT FURTHER ENACTED, That, except as provided in Section  
31 3 of this Act, this Act shall take effect October 1, 2015.