

## Chapter 547

**(Senate Bill 288)**

AN ACT concerning

**Income Tax – Corporation Returns – Filing Date**

FOR the purpose of altering the date by which certain corporations must complete and file with the Comptroller an income tax return; providing for the application of this Act; and generally relating to certain income tax returns filed by certain corporations.

BY repealing and reenacting, with amendments,  
Article – Tax – General  
Section 10–821(a)(1)  
Annotated Code of Maryland  
(2010 Replacement Volume and 2015 Supplement)

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

**Article – Tax – General**

10–821.

(a) (1) A corporation required under Part II of this subtitle to file a return for a taxable year shall complete and file with the Comptroller an income tax return:

(i) on or before the ~~[March]~~ **APRIL** 15 that follows that taxable year;  
or

(ii) if income tax is computed for a fiscal year, on or before the 15th day of the ~~[3rd]~~ **4TH** month after the end of that year.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2016, and shall be applicable to all taxable years beginning after December 31, ~~2016~~ 2015.

**Approved by the Governor, May 19, 2016.**