

# HOUSE BILL 457

Q3

EMERGENCY BILL

9lr1130  
CF 9lr2846

---

By: **Delegates Korman and Krebs**

Introduced and read first time: January 31, 2019

Assigned to: Ways and Means

---

## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Interest and Penalty Waiver Act of 2019**

3 FOR the purpose of requiring the Comptroller to waive certain interest and penalties  
4 relating to payment of estimated State income taxes in a certain calendar year;  
5 making this Act an emergency measure; and generally relating to payment of  
6 Maryland income taxes.

7 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
8 That, due to uncertainty surrounding the income tax implications of the federal Tax Cuts  
9 and Jobs Act of 2017, the Comptroller shall waive any interest or penalty imposed on a  
10 taxpayer relating to payment of estimated income tax for calendar year 2018.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency  
12 measure, is necessary for the immediate preservation of the public health or safety, has  
13 been passed by a yea and nay vote supported by three-fifths of all the members elected to  
14 each of the two Houses of the General Assembly, and shall take effect from the date it is  
15 enacted.

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

