

## Chapter 517

**(Senate Bill 591)**

AN ACT concerning

**Bureau of Revenue Estimates – Tax Incidence Study – Scope and  
Intergovernmental Assistance**

FOR the purpose of altering the scope of certain tax incidence studies submitted by the Bureau of Revenue Estimates; requiring certain governmental units to provide promptly to the Bureau certain information and otherwise cooperate with the Bureau in order to assist the Bureau in preparing certain tax incidence studies; providing for the application of this Act; and generally relating to certain tax incidence studies submitted by the Bureau of Revenue Estimates.

BY repealing and reenacting, without amendments,  
 Article – State Finance and Procurement  
 Section 6–101(a) and (c)  
 Annotated Code of Maryland  
 (2015 Replacement Volume and 2020 Supplement)

BY repealing and reenacting, with amendments,  
 Article – State Finance and Procurement  
 Section 6–104(d)  
 Annotated Code of Maryland  
 (2015 Replacement Volume and 2020 Supplement)

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

**Article – State Finance and Procurement**

6–101.

- (a) In this subtitle the following words have the meanings indicated.
- (c) “Bureau” means the Bureau of Revenue Estimates.

6–104.

(d) (1) On or before December 1, 2008, and December 1 of every third year thereafter, the Bureau shall submit to the Governor and, in accordance with § 2–1257 of the State Government Article, to the General Assembly a tax incidence study measuring:

(I) the burden of all the major taxes AND TOLL CHARGES imposed by the State [and], INCLUDING:

1. THE INDIVIDUAL INCOME TAX;
2. THE MOTOR FUEL TAX;
3. THE REAL PROPERTY TAX; AND
4. THE SALES AND USE TAX;

(II) how [that] THE burden OF EACH TAX AND CHARGE TYPE is shared among taxpayers of different income levels; AND

(III) THE AGGREGATE IMPACT OF THE TAXES AND CHARGES AMONG TAXPAYERS OF DIFFERENT INCOME LEVELS.

**(2) IN ORDER TO ASSIST THE BUREAU IN PREPARING A TAX INCIDENCE STUDY UNDER THIS SUBSECTION, ANY GOVERNMENTAL UNIT INVOLVED IN THE IMPLEMENTATION OR ADMINISTRATION OF THE TAXES AND CHARGES EVALUATED IN THE STUDY SHALL:**

**(I) PROVIDE PROMPTLY ANY INFORMATION THAT THE BUREAU REQUESTS; AND**

**(II) OTHERWISE COOPERATE WITH THE BUREAU.**

~~(2)~~ **(3)** The Bureau shall prepare and submit the statistics of income report required under § 10–223 of the Tax – General Article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2021, and shall be applicable to all tax incidence studies submitted after September 30, 2021.

**Enacted under Article II, § 17(c) of the Maryland Constitution, May 30, 2021.**