

SENATE BILL 591

Q7

1lr2336
CF HB 712

By: **Senators Zucker and Elfreth**

Introduced and read first time: January 29, 2021

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Bureau of Revenue Estimates – Tax Incidence Study – Scope**

3 FOR the purpose of altering the scope of certain tax incidence studies submitted by the
4 Bureau of Revenue Estimates; providing for the application of this Act; and generally
5 relating to certain tax incidence studies submitted by the Bureau of Revenue
6 Estimates.

7 BY repealing and reenacting, without amendments,
8 Article – State Finance and Procurement
9 Section 6–101(a) and (c)
10 Annotated Code of Maryland
11 (2015 Replacement Volume and 2020 Supplement)

12 BY repealing and reenacting, with amendments,
13 Article – State Finance and Procurement
14 Section 6–104(d)
15 Annotated Code of Maryland
16 (2015 Replacement Volume and 2020 Supplement)

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

19 **Article – State Finance and Procurement**

20 6–101.

21 (a) In this subtitle the following words have the meanings indicated.

22 (c) “Bureau” means the Bureau of Revenue Estimates.

23 6–104.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

6 1. **THE INDIVIDUAL INCOME TAX;**

7 2. **THE MOTOR FUEL TAX;**

8 3. **THE REAL PROPERTY TAX; AND**

9 4. **THE SALES AND USE TAX;**

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

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

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

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