

SENATE BILL 272

Q7

2lr1104

By: **Senator Guzzone (By Request – Comptroller)**

Introduced and read first time: January 17, 2022

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 26, 2022

CHAPTER _____

1 AN ACT concerning

2 **Disclosure of Tax Information – Fraud Identification, Prevention, or Response**

3 FOR the purpose of authorizing, subject to certain limitations, the disclosure of tax
4 information to certain persons or governmental entities authorized by the
5 Comptroller to receive the tax information for the purpose of identifying, preventing,
6 or responding to fraud; and generally relating to the disclosure of tax information.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – General

9 Section 13–203(c)

10 Annotated Code of Maryland

11 (2016 Replacement Volume and 2021 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 That the Laws of Maryland read as follows:

14 **Article – Tax – General**

15 13–203.

16 (c) Tax information may be disclosed to:

17 (1) an employee or officer of the State who, by reason of that employment
18 or office, has the right to the tax information;

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 (2) another tax collector;

2 (3) the Maryland Tax Court;

3 (4) a legal representative of the State, to review the tax information about
4 a taxpayer:

5 (i) who applies for review under this title;

6 (ii) who appeals from a determination under this title; or

7 (iii) against whom an action to recover tax or a penalty is pending or
8 will be initiated under this title;

9 (5) any license issuing authority of the State required by State law to verify
10 through the Comptroller that an applicant has paid all undisputed taxes and
11 unemployment insurance contributions payable to the Comptroller or the Secretary of
12 Labor or that the applicant has provided for payment in a manner satisfactory to the unit
13 responsible for collection;

14 (6) a local official as defined in § 13–925 of this title to the extent necessary
15 to administer Subtitle 9, Part V of this title;

16 (7) a federal official as defined in § 13–930 of this title to the extent
17 necessary to administer Subtitle 9, Part VI of this title;

18 (8) the Maryland Department of Health in accordance with the federal
19 Children’s Health Insurance Program Reauthorization Act of 2009;

20 (9) the State Board of Individual Tax Preparers;

21 (10) the Alcohol and Tobacco Commission; [and]

22 (11) the Emergency Number Systems Board; AND

23 **(12) A PERSON OR GOVERNMENTAL ENTITY AUTHORIZED BY THE**
24 **COMPTROLLER IN WRITING TO RECEIVE TAX INFORMATION FOR THE PURPOSE OF**
25 **IDENTIFYING, PREVENTING, OR RESPONDING TO FRAUD, PROVIDED THAT THE TAX**
26 **INFORMATION IS:**

27 **(I) ANONYMIZED TO THE EXTENT POSSIBLE CONSISTENT WITH**
28 **THE INFORMATION’S INTENDED USE; AND**

29 **(II) IN ADDITION TO ANY OTHER PROTECTIONS AND**
30 **SAFEGUARDS UNDER LAW, SUBJECT TO ANY PROTECTIONS AND SAFEGUARDS SET**
31 **FORTH BY THE COMPTROLLER IN THE WRITTEN AUTHORIZATION.**

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 October 1, 2022.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.