

HOUSE BILL 86

Q7, P6, C2

(PRE-FILED)

3lr0835
CF 3lr0834

By: **Delegate Qi**

Requested: November 16, 2022

Introduced and read first time: January 11, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Disclosure of Tax Information – Maryland Small Business Retirement Savings**
3 **Board – Authorization**

4 FOR the purpose of authorizing, subject to certain limitations, the disclosure of certain tax
5 information to the Maryland Small Business Retirement Savings Board and certain
6 contractors for the purposes of administering the Maryland Small Business
7 Retirement Savings Program and Trust; and generally relating to the disclosure of
8 tax information by the Maryland Comptroller.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 13–203(c)
12 Annotated Code of Maryland
13 (2022 Replacement Volume)

14 BY adding to
15 Article – Tax – General
16 Section 13–203(e)
17 Annotated Code of Maryland
18 (2022 Replacement Volume)

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

21 **Article – Tax – General**

22 13–203.

23 (c) Tax information may be disclosed to:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (1) an employee or officer of the State who, by reason of that employment
2 or office, has the right to the tax information;
- 3 (2) another tax collector;
- 4 (3) the Maryland Tax Court;
- 5 (4) a legal representative of the State, to review the tax information about
6 a taxpayer:
- 7 (i) who applies for review under this title;
- 8 (ii) who appeals from a determination under this title; or
- 9 (iii) against whom an action to recover tax or a penalty is pending or
10 will be initiated under this title;
- 11 (5) any license issuing authority of the State required by State law to verify
12 through the Comptroller that an applicant has paid all undisputed taxes and
13 unemployment insurance contributions payable to the Comptroller or the Secretary of
14 Labor or that the applicant has provided for payment in a manner satisfactory to the unit
15 responsible for collection;
- 16 (6) a local official as defined in § 13–925 of this title to the extent necessary
17 to administer Subtitle 9, Part V of this title;
- 18 (7) a federal official as defined in § 13–930 of this title to the extent
19 necessary to administer Subtitle 9, Part VI of this title;
- 20 (8) the Maryland Department of Health in accordance with the federal
21 Children’s Health Insurance Program Reauthorization Act of 2009;
- 22 (9) the State Board of Individual Tax Preparers;
- 23 (10) the Alcohol and Tobacco Commission;
- 24 (11) the Maryland 9–1–1 Board; [and]
- 25 (12) a person or governmental entity authorized by the Comptroller in
26 writing to receive tax information for the purpose of identifying, preventing, or responding
27 to fraud, provided that the tax information is:
- 28 (i) anonymized to the extent possible consistent with the
29 information’s intended use; and

1 (ii) in addition to any other protections and safeguards under law,
2 subject to any protections and safeguards set forth by the Comptroller in the written
3 authorization; [and]

4 (13) the Maryland Higher Education Commission; AND

5 (14) SUBJECT TO SUBSECTION (E) OF THIS SECTION, THE MARYLAND
6 SMALL BUSINESS RETIREMENT SAVINGS BOARD AND ITS AUTHORIZED
7 CONTRACTORS FOR THE PURPOSE OF ADMINISTERING THE MARYLAND SMALL
8 BUSINESS RETIREMENT SAVINGS PROGRAM AND TRUST AS AUTHORIZED UNDER
9 TITLE 12 OF THE LABOR AND EMPLOYMENT ARTICLE.

10 (E) TAX INFORMATION DISCLOSED IN ACCORDANCE WITH SUBSECTION
11 (C)(14) OF THIS SECTION:

12 (1) SHALL INCLUDE ONLY TAX INFORMATION OF BUSINESS ENTITIES;

13 (2) MAY NOT INCLUDE TAX INFORMATION OF INDIVIDUALS;

14 (3) MAY BE USED ONLY FOR THE SPECIFIC PURPOSE AUTHORIZED BY
15 THE COMPTROLLER; AND

16 (4) IN ADDITION TO ANY OTHER PROTECTIONS AND SAFEGUARDS
17 UNDER LAW, SHALL BE SUBJECT TO ANY PROTECTIONS AND SAFEGUARDS SET
18 FORTH BY THE COMPTROLLER IN THE WRITTEN AUTHORIZATION.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
20 1, 2023.