

HOUSE BILL 1252

Q3

8lr3046

By: **Delegate Dumais**

Introduced and read first time: February 9, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Refunds – Payment**

3 FOR the purpose of prohibiting the Comptroller from delaying the payment of an income
4 tax refund to certain individuals except under certain circumstances or unless in
5 accordance with certain provisions of law; and generally relating to the payment of
6 income tax refunds.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – General
9 Section 13–905
10 Annotated Code of Maryland
11 (2016 Replacement Volume and 2017 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 13–905.

16 (a) Subject to the additional provisions under this section, a tax collector shall
17 pay any claim for refund that has been allowed by the tax collector unless:

18 (1) the claimant has not paid all other taxes, fees, or charges payable to the
19 State; or

20 (2) the amount of the refund due is less than \$1.

21 (b) If a claim for refund of income tax is based on a return that is filed jointly by
22 the personal representative and surviving spouse of a decedent, the Comptroller shall pay
23 the claim to the estate of the decedent.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (c) The payment of income tax refunds is subject to tax refund interception under
2 § 10–113 of the Family Law Article and §§ 13–912 through 13–919 of this subtitle.

3 (d) The Comptroller may not pay a refund of excess motor carrier tax credit unless
4 the motor carrier has complied with Title 9, Subtitle 2 of this article and regulations
5 adopted under it for a full registration year and the Comptroller, in the Comptroller's
6 discretion, allows the refund.

7 (e) For a claim of refund for sales and use tax, the Comptroller shall either:

8 (1) pay the refund; or

9 (2) allow a credit of the amount of the refund on subsequent sales and use
10 tax payments due from the claimant.

11 (f) If requested by a claimant on a form provided by the Comptroller, the
12 Comptroller shall directly deposit portions of an income tax refund into at least two
13 accounts at one or more financial institutions.

14 **(G) UNLESS OTHERWISE WITHHELD IN ACCORDANCE WITH SUBSECTION (C)**
15 **OF THIS SECTION OR ANY OTHER PROVISION OF THIS SUBTITLE, THE COMPTROLLER**
16 **MAY NOT WITHOUT JUST CAUSE DELAY THE PAYMENT OF AN INCOME TAX REFUND**
17 **TO AN INDIVIDUAL WHO FILES A MARRIED FILING SEPARATELY INCOME TAX**
18 **RETURN.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2018.