

~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 17, 1979.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 23, 1979.

-----

CHAPTER 8

(House Bill 668)

AN ACT concerning

Tax Returns - Confidentiality

FOR the purpose of providing that Maryland estate tax returns, applications, and returns filed in connection with the Maryland Homeowners' Tax Credit Program, income returns, federal return information, and copies shall be subject to Maryland secrecy provisions; providing for criminal penalties for violation of secrecy provisions; providing for application of criminal penalties to former officers and employees as well as present officers and employees of the State or any political subdivision thereof; authorizing disclosure of estate tax returns and return information to proper officials of the United States and other states under certain circumstances and restricting disclosure of all exchanged tax returns, tax return information, and copies under certain circumstances; providing in general for the secrecy of federal income tax returns, tax return information, and copies; and making this Act an emergency measure

BY renumbering

Article 81 - Revenue and Taxes  
Section 300 (3) and (4), respectively  
to be Section 300 (c) and (d), respectively  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

BY repealing and reenacting, with amendments

Article 81 - Revenue and Taxes  
Section 12F-1(m) and 300(1) and (2)