

Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

BY adding to

Article 81 - Revenue and Taxes  
Section 5A  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

BY adding to

Article 62A - Maryland Estate Tax  
Section 4A  
Annotated Code of Maryland  
(1972 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 300(3) and (4), respectively, of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland be renumbered to be Section(s) 300(c) and (d), respectively.

SECTION 2. AND BE IT FURTHER ENACTED, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

5A.

(A) EXCEPT IN ACCORDANCE WITH PROPER JUDICIAL OR LEGISLATIVE ORDER AND EXCEPT TO AN OFFICER OF THE STATE HAVING A RIGHT THERETO IN HIS OFFICIAL CAPACITY, ANY OFFICER OR EMPLOYEE OR FORMER OFFICER OR EMPLOYEE OF THE STATE OR ANY POLITICAL SUBDIVISION MAY NOT DIVULGE OR MAKE KNOWN IN ANY MANNER:

(1) THE AMOUNT OF INCOME OR ANY PARTICULARS SET FORTH OR DISCLOSED IN ANY RETURN REQUIRED UNDER ANY PROVISION OF MARYLAND LAW IF THE RETURN CONTAINS FEDERAL RETURN INFORMATION; OR

(2) ANY FEDERAL RETURN, FEDERAL RETURN INFORMATION, OR COPIES OF A FEDERAL RETURN OR RETURN INFORMATION REQUIRED BY STATE LAW TO BE ATTACHED TO OR INCLUDED IN ANY STATE RETURN.

(B) ANY PERSON WHO VIOLATES THE PROVISIONS OF THIS SECTION IS GUILTY OF A MISDEMEANOR AND SHALL BE PUNISHABLE BY A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT FOR NOT MORE THAN MONTHS OR BOTH.