

12F-1.

(m) (1) Notwithstanding any provision of § 300 of this article, the Comptroller shall supply to the Department the information to aid verification of income as stated in the application.

(2) 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:

(I) THE AMOUNT OF INCOME OR ANY PARTICULARS SET FORTH OR DISCLOSED IN ANY APPLICATION OR RETURN OBTAINED PURSUANT TO ANY PROVISION OF MARYLAND LAW; OR

(II) ANY FEDERAL RETURN, FEDERAL RETURN INFORMATION, OR COPIES OF A FEDERAL RETURN OR RETURN INFORMATION REQUIRED PURSUANT TO ANY PROVISION OF MARYLAND LAW TO BE ATTACHED TO OR INCLUDED IN ANY APPLICATION OR STATE RETURN.

(3) 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 6 MONTHS, OR BOTH.

300.

[(1)](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, it shall be unlawful for any officer or employee OR FORMER OFFICER OR EMPLOYEE OF THE STATE OR ANY POLITICAL SUBDIVISION to divulge or make known in any manner [the]:

(1) THE amount of income or any particulars set forth or disclosed in any return under this subtitle; 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 THE STATE RETURN.

[(2)] (B) In the event the United States government or any other state allows this State's official to examine its income tax returns, or any class thereof, OR TO RECEIVE TAX RETURN INFORMATION, then this State upon application by the proper authorities of the United States or such other state [,] to the comptroller, shall allow the proper officials of the United States government or of such other state, whose official duties require them to make such inspection, to inspect the income tax returns of such corresponding class of such income tax returns filed hereunder OR TO RECEIVE TAX