

RETURN INFORMATION. DISCLOSURE TO THE PROPER OFFICIALS OF SUCH OTHER STATE MAY BE MADE ONLY IN THOSE INSTANCES WHERE THE LAWS OF SUCH OTHER STATE PROVIDE ADEQUATE CONFIDENTIALITY FOR SUCH EXCHANGED TAX RETURNS OR TAX RETURN INFORMATION.

Article 62A - Maryland Estate Tax

4A.

(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 ~~NO~~ NOT DIVULGE OR MAKE KNOWN IN ANY MANNER:

(1) THE AMOUNT OF INCOME OR ANY PARTICULARS SET FORTH OR DISCLOSED IN ANY RETURN UNDER THIS ARTICLE; 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) IN THE EVENT THE UNITED STATES GOVERNMENT OR ANY OTHER STATE ALLOWS THIS STATE'S OFFICIALS TO EXAMINE ITS ESTATE TAX RETURNS OR TO RECEIVE ESTATE TAX RETURN INFORMATION, THIS STATE, UPON APPLICATION BY THE PROPER AUTHORITIES OF THE UNITED STATES OR SUCH OTHER STATE TO THE COMPTROLLER, SHALL ALLOW THE PROPER OFFICIAL OF THE UNITED STATES GOVERNMENT OR SUCH OTHER STATE, WHOSE OFFICIAL DUTIES REQUIRE THEM TO MAKE SUCH INSPECTION, TO INSPECT THE ESTATE TAX RETURN OR TO RECEIVE ESTATE TAX RETURN INFORMATION. DISCLOSURE TO THE PROPER OFFICIALS OF SUCH OTHER STATE MAY BE MADE ONLY IN THOSE INSTANCES WHERE THE LAWS OF SUCH OTHER STATE PROVIDE ADEQUATE CONFIDENTIALITY FOR SUCH EXCHANGED ESTATE TAX RETURNS OR ESTATE TAX RETURN INFORMATION.

(C) 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.

SECTION 3. 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.
