

Income Tax - Extensions for Filing Returns

FOR the purpose of altering the period for which the Comptroller may under certain circumstances extend the time for a corporation to file an income tax return; providing for the application of this Act; and generally relating to extensions for filing income tax returns.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-823

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

10-823.

If the Comptroller finds that good cause exists and subject to § 13-601 of this article, the Comptroller may extend the time to file an income tax return:

(1) up to 6 months FOR AN INDIVIDUAL or, if an individual is out of the United States, up to 1 year; AND

(2) UP TO 7 MONTHS FOR A CORPORATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006, and shall be applicable to all taxable years beginning after December 31, 2005.

May 26, 2006

The Honorable Michael E. Busch
Speaker of the House
State House
Annapolis, MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed House Bill 1439 - *Education - Educational Technology Pilot Program - Elementary Schools*.

This bill establishes the Educational Technology Pilot Program in Baltimore City and Dorchester, Prince George's, Somerset, and St. Mary's counties; requires the State Superintendent of Schools and specified organizations to develop a plan to implement the program in elementary schools; requires the plan to meet specified requirements; and provides for the funding of the program.

Senate Bill 848, which was passed by the General Assembly and signed by me,