

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 300(c)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

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

Article 81 - Revenue and Taxes

300.

(c) (1) The term "taxpayer identity" means the name of a person with respect to whom a return is filed, the person's mailing address, taxpayer identifying number (as described in Section 6109 of the Internal Revenue Code), or a combination thereof.

(2) The Comptroller, or any authorized officer or employee of the Comptroller's office, may disclose taxpayer identity information, except a taxpayer's identifying number, to the press and other media for purposes of notifying persons entitled to tax refunds when the Comptroller, after reasonable effort and lapse of time, has been unable to locate such persons.

(3) The Comptroller, or any authorized officer or employee of the Comptroller's office, may disclose taxpayer identity information to one or more commercial printers for the purpose of printing names, addresses, and taxpayer identifying numbers (as described in Section 6109 of the Internal Revenue Code), on income tax forms.

(4) THE COMPTROLLER, OR ANY AUTHORIZED EMPLOYEE OF THE COMPTROLLER'S OFFICE, MAY DISCLOSE TAXPAYER IDENTITY INFORMATION TO ONE OR MORE COMMERCIAL BANKS FOR THE PURPOSE OF UTILIZING A LOCKBOX SYSTEM FOR EMPLOYER WITHHOLDING AND ESTIMATED TAX FORMS AND PAYMENTS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved May 28, 1985.

CHAPTER 607

(House Bill 310)

AN ACT concerning