disclosure of certain taxpayer identity information by certain persons.

BY repealing and reenacting, with amendments,

    Article 81 - Revenue and Taxes
    Section 300(c)
    Annotated Code of Maryland
    (1980 Replacement Volume and 1985 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.

    (5) (I) THE COMPTROLLER, OR ANY AUTHORIZED OFFICER OR EMPLOYEE OF THE COMPTROLLER'S OFFICE, MAY DISCLOSE TAXPAYER IDENTITY INFORMATION, EXCEPT FOR A TAXPAYER IDENTIFYING NUMBER, TO ONE OR MORE PRIVATE--CONTRACTORS PERSONS WITH WHOM THE COMPTROLLER HAS ENTERED INTO A CONTRACT FOR THE PURPOSE OF OBTAINING TELEPHONE NUMBERS THAT WILL BE USED FOR THE COLLECTION OF DELINQUENT TAXES.

    (II) ANY TAXPAYER IDENTITY INFORMATION DISCLOSED BY THE COMPTROLLER TO ANY PERSON UNDER THIS PARAGRAPH SHALL BE USED BY THAT PERSON SOLELY FOR THE PURPOSE OF OBTAINING