

BY adding to

Article 81 - Revenue and Taxes
 Section 472 and 473 to be under the new subtitle "Tax
 Procedures"
 Annotated Code of Maryland
 (1980 Replacement Volume and 1986 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

TAX PROCEDURES

472. RESERVED.

473.

(A) IN THIS SUBTITLE, "TAX INFORMATION" MEANS:

(1) THE AMOUNT OF INCOME OR ANY OTHER PARTICULARS
 DISCLOSED IN ANY TAX RETURN FOR A TAX UNDER THIS SUBTITLE, IF THE
 RETURN CONTAINS RETURN INFORMATION AS DEFINED IN § 6103 OF THE
 INTERNAL REVENUE CODE; OR

(2) ANY RETURN INFORMATION AS DEFINED IN § 6103 OF
 THE INTERNAL REVENUE CODE REQUIRED TO BE ATTACHED TO OR INCLUDED
 IN A TAX RETURN REQUIRED UNDER THIS ARTICLE.

(B) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, §§
 300(B), (C), AND (E), 365(F), 366, 399, 404(E) AND (F)(1), AND
 415 OF THIS ARTICLE, AND ARTICLE 62A, § 4A(B) OF THE CODE, NO
 OFFICER, EMPLOYEE, FORMER OFFICER, OR FORMER EMPLOYEE OF THE
 STATE OR OF ANY POLITICAL SUBDIVISION OF THE STATE MAY DISCLOSE,
 IN ANY MANNER:

(1) ANY TAX INFORMATION;

(2) ANY INFORMATION CONTAINED IN AN ADMISSIONS AND
 AMUSEMENT TAX RETURN;

(3) ANY INFORMATION CONTAINED IN A RETAIL SALES TAX
 RETURN; OR

(4) ANY INFORMATION CONTAINED IN A USE TAX RETURN.

(C) NOTWITHSTANDING ANY OTHER PROVISION OF LAW:

(1) TAX INFORMATION RELATING TO ANY TAX RETURN FOR A
 TAX UNDER THIS SUBTITLE MAY BE DISCLOSED: