

(III) A COLLECTOR OF UNITED STATES TAXES.

(2) THE COMPTROLLER OR DEPARTMENT MAY DISCLOSE TO A TAXING OFFICIAL TAX INFORMATION THAT IS CONTAINED IN ANY TAX REPORT OR RETURN, AUDIT OF A TAX RETURN, OR REPORT OF A TAX INVESTIGATION AND RELATES TO THE IMPOSITION, ASSESSMENT, AND COLLECTION OF TAXES OR TO ANY OTHER MATTER ABOUT TAXATION GENERALLY IF:

(I) THE COMPTROLLER OR DEPARTMENT IS SATISFIED THAT THE TAX INFORMATION IS TO BE USED ONLY FOR TAX PURPOSES;

(II) THE TAXING OFFICIAL'S JURISDICTION MAKES SIMILAR INFORMATION AVAILABLE TO THE APPROPRIATE OFFICIALS OF THIS STATE; AND

(III) IN THE CASE OF ANOTHER STATE, ITS LAWS PROVIDE FOR ADEQUATE CONFIDENTIALITY OF MARYLAND TAX RETURNS OR OTHER INFORMATION.

(B) JUDICIAL OR LEGISLATIVE ORDER.

TAX INFORMATION MAY BE DISCLOSED IN ACCORDANCE WITH A PROPER JUDICIAL ORDER OR A LEGISLATIVE ORDER.

(C) STATE OFFICER.

TAX INFORMATION MAY BE DISCLOSED TO AN OFFICER OF THE STATE WHO, BY REASON OF THE OFFICE, HAS THE RIGHT TO TAX INFORMATION.

(D) PUBLICATION OF STATISTICS.

TAX INFORMATION MAY BE DISCLOSED AND PUBLISHED AS STATISTICS THAT ARE CLASSIFIED IN A MANNER THAT PREVENTS THE IDENTIFICATION OF A PARTICULAR RETURN AND THE INFORMATION CONTAINED IN A PARTICULAR RETURN.

REVISOR'S NOTE: Subsection (a)(1) through (2)(ii) of this section is new language derived without substantive change from the first sentence and the second clause of the second sentence of former Art. 81, § 254.

Subsection (a)(2)(iii) of this section is new language added to retain a requirement that, in the former law, applied to mandatory disclosure of Maryland estate tax returns and information and income tax returns and information, in the second sentences of former Art. 62A, § 4A(b) and former Art. 81, § 300(d), respectively. The first sentences of those former provisions are deleted as unnecessary in light of the discretion conferred under subsection (a) of this section.

Subsections (b) through (d) of this section are new language derived without substantive change from former Art. 81, § 476(c).