

(II) MAY NOT USE ANY TELEPHONE NUMBER OR TAXPAYER IDENTITY INFORMATION OR DISCLOSE THE INFORMATION TO ANY OTHER PERSON.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 300(b), (c), and, as it related to the publication of lists, (e).

The introductory clauses of subsections (a) and (b)(1) of this section, "[i]n addition to a disclosure allowed under § 13-203 of this subtitle", are added for clarity.

In the introductory language of subsection (a) of this section, the term "taxpayer identity information" is substituted, as the defined term, for the former term "taxpayer identity", for clarity.

Also in the introductory language of subsection (a) of this section, the word "taxpayer's" is substituted for the former phrase "of a person with respect to whom a return is filed" and the former words "the person's", for brevity and clarity.

In subsection (a)(2) of this section, the word "mailing", which formerly modified the word "address", is deleted as surplusage.

In subsection (a)(3) of this section, the former reference to "any combination thereof" is deleted as surplusage.

In item (2) and the introductory language of subsection (b) of this section, the defined term "taxpayer identity information" is substituted for the former references to the "mailing address, complete name, and social security number of any taxpayer owing a debt to the State" and "names, addresses, and taxpayer identifying numbers (as described in § 6109 of the Internal Revenue Code)", for clarity and brevity.

In the introductory language of subsection (b)(1) of this section, the clause "that relates to the income tax" is added for clarity.

Also in the introductory language of subsection (b)(1) of this section, the former references to "any authorized officer or employee of the Comptroller's office" and to "any authorized employee of the Comptroller's office" are deleted as included in the defined term "Comptroller". These deletions avoid the ambiguity caused by the omission of any reference to