

- (2) THE DEPARTMENT; AND
- (3) THE MARYLAND TAX COURT.

REVISOR'S NOTE: Item (1) of this section is new language derived without substantive change from the second clause of the second sentence of former Art. 81, § 366 and, as it extended provisions relating to the former retail sales tax to the former use tax, § 399.

Items (2) and (3) of this section are new language substituted for the second clause of former Art. 81, § 365(f), which allowed disclosures to the "State Tax Commission of Maryland" and to the "United States Treasury Department". The substituted language is based on former Art. 81, § 247A, which provided that references to the defunct Commission referred to the Department or, for quasi-judicial functions, the Maryland Tax Court. The former reference to the Treasury Department is deleted as unnecessary in light of § 13-203 of this subtitle.

In item (1) of this section, the defined term "tax information" and the limitation "that relates to the sales and use tax" are substituted for the former words "report" and "return", for clarity.

The Tax - General Article Review Committee notes, for consideration by the General Assembly, that item (1) of this section allows disclosures only in cases of disputes relating to the sales and use tax. The General Assembly may wish to allow access to information in connection with a dispute about any tax. Also, since the term "legal representative of the State" is vague, the General Assembly may wish to clarify who has access and, in this regard, to consider § 13-203(c) of this subtitle, which allows disclosures to "an officer of the State who, by reason of the office, has the right to tax information".

The first clause of former Art. 81, § 365(f), which enabled the Comptroller to ask for information from "the State Tax Commission ... or the Treasury Department of the United States", is deleted as surplusage.

Defined terms: "Comptroller" § 1-101  
 "Department" § 1-101 "Sales and use tax" § 1-101  
 "Tax information" § 1-101

13-208. DISCLOSURE BY INCOME TAX RETURN PREPARER PROHIBITED.

(A) "INCOME TAX RETURN PREPARER" DEFINED.