

Article - Tax - General

10-223.

(A) BEGINNING WITH INDIVIDUAL TAX RETURNS FOR THE 1986 TAX YEAR, AND FOR ALL SUBSEQUENT TAX YEARS, THE COMPTROLLER SHALL COLLECT AND COMPILE INFORMATION FROM INCOME TAX RETURNS REGARDING THE VARIOUS ELEMENTS OF THE STATE INCOME TAX AND, FOR THE STATE AND FOR EACH COUNTY AND THE CITY OF BALTIMORE, THE IMPACT OF THOSE VARIOUS ELEMENTS ON VARIOUS CLASSES OF MARYLAND TAXPAYERS AND ON REVENUES.

(B) THE DATA BASE SHALL BE COMPREHENSIVE AND SHALL INCLUDE THE FOLLOWING:

(1) COMPONENT ITEMS OF FEDERAL ADJUSTED GROSS INCOME, INCLUDING LOSS ITEMS AND PREFERENCE INCOME;

(2) COMPONENTS OF ITEMIZED DEDUCTIONS;

(3) COMPONENTS OF MARYLAND ADDITION AND SUBTRACTION MODIFICATIONS; AND

(4) THE NUMBER OF TAXPAYERS REPORTING EACH OF THE ELEMENTS CONTAINED IN ITEMS (1), (2), AND (3) OF THIS SUBSECTION.

(C) ON OR BEFORE JANUARY 1 OF THE YEAR AFTER RETURNS ARE RECEIVED FOR A TAX YEAR, THE COMPTROLLER SHALL SUBMIT TO THE GOVERNOR AND, SUBJECT TO § 2-1312 OF THE STATE GOVERNMENT ARTICLE, THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE OF DELEGATES A REPORT PROVIDING THE INFORMATION COMPILED FOR THAT TAX YEAR.

DRAFTER'S NOTE:

Error: Failure to codify requirements relating to compilation and reporting of individual income tax information and omitted cross-reference.

Occurred: Ch. 13, § 2, Acts of 1987.

SECTION 18. AND BE IT FURTHER ENACTED, That Section 2 of Chapter 13 of the Acts of the General Assembly of 1987 be repealed.

DRAFTER'S NOTE:

This repeals an uncodified provision that is codified as § 10-223 of the Tax - General Article by Section 17 of this Act.

SECTION 19. AND BE IT FURTHER ENACTED, That the subheading designation "Vagrants and Tramps" immediately preceding the former § 581 of Article 27 - Crimes and Punishments of the Annotated Code of Maryland be repealed.

DRAFTER'S NOTE:

Error: Obsolete subheading that describes former Art. 27, § 581.