

(2) IN THE CASE OF A DEPENDENT'S BIRTH, AS OF THE DATE OF THE DEPENDENT'S BIRTH; AND

(3) IN THE CASE OF A DEPENDENT'S ADOPTION OR PLACEMENT FOR ADOPTION, THE DATE OF ADOPTION OR PLACEMENT FOR ADOPTION, WHICHEVER OCCURS FIRST.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000.

Approved April 25, 2000.

CHAPTER 33

(Senate Bill 55)

AN ACT concerning

Taxpayer Identification Information - Confidentiality

FOR the purpose of allowing the Comptroller to disclose certain taxpayer identity information to certain persons for certain purposes; extending certain provisions allowing the disclosure of certain taxpayer identity information to certain taxes; and generally relating to the disclosure of certain taxpayer identity information by the Comptroller for certain purposes.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 13-205

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

13-205.

(a) In this section, "taxpayer identity information" means a taxpayer's:

(1) name;

(2) address; and

(3) identifying number, as described in § 6109 of the Internal Revenue

Code.

(b) (1) In addition to a disclosure allowed in § 13-203 of this subtitle, the Comptroller may disclose taxpayer identity information that relates to the [income tax] TAXES ADMINISTERED BY THE COMPTROLLER UNDER § 2-102 OF THIS ARTICLE: