

~~authority of the Comptroller and the Department of Assessments and Taxation to require unpaid tax liability to be paid in funds that are immediately available; providing that certain tax information may be disclosed to certain license issuing authorities of the State required by law to verify certain tax compliance before renewing a license or permit; altering the circumstances under which a tax collector is required to assess certain interest and penalty for failure to pay certain estimated taxes; providing for withholding of a certain part of the contract price under certain contracts with certain contractors that do not maintain a regular place of business in the State, pending certain tax compliance verification; authorizing the Comptroller to request certain information and assistance from financial institutions to enable the Comptroller to enforce the tax laws of the State; requiring a financial institution that receives a request from the Comptroller to submit a certain report to the Comptroller regarding certain persons whose property is subject to a tax lien; prohibiting certain disclosure or use of certain information contained in to certain persons of certain information and related to certain requests by the Comptroller to a financial institution; requiring the Comptroller to promptly give certain notice of a tax lien to certain financial institutions; requiring a financial institution under certain circumstances to seize and attach certain accounts of certain persons whose property is subject to a tax lien; authorizing a financial institution to assess a certain fee against certain accounts or obligors under certain circumstances; providing that a financial institution may not be held liable for certain actions under certain circumstances; requiring the Comptroller to send a certain notice to certain obligors under certain circumstances; authorizing certain persons to challenge certain actions of the Comptroller in a certain manner under certain circumstances; requiring a financial institution under certain circumstances to pay to the Comptroller within a certain period of receiving a certain notice certain amounts in the accounts of certain persons whose property is subject to a tax lien; providing that a tax lien for certain taxes extends to and covers certain salary, wages, or other compensation for personal services; imposing the insurance premiums tax on health maintenance organizations and managed care organizations; providing that premiums to be taxed include certain amounts paid to a health maintenance organization and a managed care organization; altering certain fees assessed for the filing of certain documents and certain annual reports; imposing certain fees for the filing of certain documents and certain annual reports; repealing certain fees imposed for the indexing of names; providing that a certain part of certain fees imposed shall be credited to a certain fund; imposing a certain surcharge on the Maryland taxable income of corporations for certain taxable years; requiring the Comptroller to distribute the revenues from the surcharge to the General Fund of the State; authorizing the Comptroller to distribute, apportion, or allocate certain tax attributes between and among two or more organizations, trades, or businesses under certain circumstances; requiring that certain interest expenses and certain intangible expenses be added to the federal taxable income of a corporation to determine Maryland modified income under certain circumstances; providing that to the extent allowed under the Constitution of the United States, under certain circumstances certain income of certain corporations that is not apportionable~~