

**CHAPTER 567**

**(House Bill 1315)**

AN ACT concerning

**Income Tax - Filing Returns**

FOR the purpose of altering the due date for an individual to file an income tax return under certain circumstances; and generally relating to the due date for filing individual income tax returns.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-820(a)

Annotated Code of Maryland

(1997 Replacement Volume and 2001 Supplement)

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

**Article - Tax - General**

10-820.

(a) (1) [An] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, AN individual or partnership required under Part II of this subtitle to file a return for a taxable year shall complete and file with the Comptroller an income tax return:

(i) on or before April 15th of the next taxable year; or

(ii) if the income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year.

(2) Within 60 days after the date on which a partnership is dissolved or liquidated or withdraws voluntarily or involuntarily from the State, the partnership shall complete and file with the Comptroller an income tax return.

(3) IF THE DUE DATE FOR A FEDERAL INCOME TAX RETURN FILED ELECTRONICALLY IS LATER THAN APRIL 15TH OF THE NEXT TAXABLE YEAR, THE DUE DATE FOR AN INDIVIDUAL TO COMPLETE AND FILE A MARYLAND INCOME TAX RETURN SHALL BE THE DUE DATE FOR FILING THE INDIVIDUAL'S FEDERAL INCOME TAX RETURN, IF THE INDIVIDUAL:

(I) FILES THE MARYLAND INCOME TAX RETURN ELECTRONICALLY; AND

(II) ELECTRONICALLY PAYS ANY BALANCE DUE WITH THE RETURN.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

Approved May 16, 2002.