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

Article – Tax – General

13–804.

(b)   The Comptroller may request from a financial institution information and assistance to enable the Comptroller to enforce the tax laws of the State.

(c)   (1)   The Comptroller may request not more than four times a year from a financial institution the information set forth in subsection (d)(2) of this section concerning any obligor who is delinquent in the payment of taxes.

(2)   A request for information by the Comptroller under paragraph (1) of this subsection shall:

(i)   contain:

1.   the full name of the obligor and any other names known to be used by the obligor; and

2.   the Social Security number or other taxpayer identification number of the obligor; and

(ii)   be transmitted to the financial institution in an electronic format unless the financial institution specifically asks the Comptroller to submit the request in writing.

(d)   (1)   Within 30 days after a financial institution receives a request for information under subsection (c) of this section, the financial institution shall, with respect to each obligor whose name the Comptroller submitted to the financial institution, submit a report to the Comptroller.

(2)   (I)   [The] EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE report described in paragraph (1) of this subsection shall contain, to the extent reflected in the records of the financial institution:

[(i)] 1.   the full name of the obligor;

[(ii)] 2.   the address of the obligor;

[(iii)] 3.   the Social Security number or other taxpayer identification number of the obligor;

[(iv)] 4.   any other identifying information needed to ensure positive identification of the obligor; and

[(v)] 5.   for each account of the obligor, the obligor's account number and balance.

(II)   FOR A FINANCIAL INSTITUTION THAT SUBMITS REPORTS THROUGH THE FEDERAL PARENT LOCATOR SERVICE UNDER 42 U.S.C. § 666(A)(17), THE REPORT DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION MAY CONTAIN