

~~THE TAX RETURN STATING THAT THE TAXPAYER'S SINCERELY HELD RELIGIOUS BELIEFS ARE THE BASIS OF THE TAXPAYER'S REFUSAL TO OBTAIN AND MAINTAIN HEALTH CARE COVERAGE FOR THE DEPENDENT CHILD.~~

~~(3)~~ (1) (I) THE BEGINNING WITH THE TAX RETURN FOR TAX YEAR 2008, THE TAXPAYER SHALL REPORT ON THE INCOME TAX RETURN, IN THE FORM REQUIRED BY THE COMPTROLLER, THE PRESENCE OR ABSENCE OF HEALTH CARE COVERAGE THAT MEETS THE REQUIREMENTS OF THIS SUBSECTION FOR EACH DEPENDENT CHILD FOR WHOM AN EXEMPTION IS CLAIMED.

(II) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A TAXPAYER MAY NOT BE PENALIZED IN ANY MANNER FOR NOT PROVIDING THE INFORMATION REQUIRED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH OR PROVIDING INFORMATION REQUIRED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH THAT IS INACCURATE.

~~(4)~~ (2) (I) IF THE TAXPAYER INDICATES ON THE INCOME TAX RETURN FOR TAX YEAR 2008 OR 2009 THAT A DEPENDENT CHILD DOES NOT HAVE HEALTH CARE COVERAGE, AND THE FEDERAL ADJUSTED GROSS INCOME ON THE TAXPAYER'S TAX RETURN DOES NOT EXCEED 300% OF THE APPLICABLE POVERTY INCOME LEVEL, THE HIGHEST LEVEL INCOME ELIGIBILITY STANDARD FOR THE MARYLAND MEDICAL ASSISTANCE PROGRAM OR THE MARYLAND CHILDREN'S HEALTH PROGRAM, THE COMPTROLLER SHALL SEND THE TAXPAYER APPLICATIONS AND ENROLLMENT INSTRUCTIONS FOR THE MARYLAND MEDICAL ASSISTANCE PROGRAM AND THE MARYLAND CHILDREN'S HEALTH PROGRAM, WITH INSTRUCTIONS.

(II) THE COMPTROLLER MAY NOT SEND ANY NOTICE OR INFORMATION WITH THE APPLICATIONS AND ENROLLMENT INSTRUCTIONS REQUIRED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH, OTHER THAN A NOTICE DEVELOPED BY THE DEPARTMENT OF HEALTH AND MENTAL HYGIENE.

~~(5) THE COMPTROLLER SHALL ADOPT REGULATIONS TO IMPLEMENT THE REQUIREMENTS OF THIS SECTION.~~

SECTION 2. AND BE IT FURTHER ENACTED, That the Department of Health and Mental Hygiene, in consultation with the Maryland Insurance Administration and the Maryland Health Care Commission, shall:

(1) ~~study and make recommendations for determining the effectiveness for implementation of an auto enrollment system into the Maryland Medical Assistance Program and the Maryland Children's Health Program for eligible~~