

shall be continued for the purpose of performing such obligations.

SECTION 2. . . AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1990.

Approved May 29, 1990.

CHAPTER 700  
(House Bill 1478)

AN ACT concerning

**Maryland Income Tax – Tax Returns of Exempt Organizations – Public Inspection**

FOR the purpose of requiring certain organizations that are exempt from Maryland income taxation to make available for public inspection any annual returns required to be filed under the Maryland income tax law; and generally relating to a requirement for certain exempt organizations to make certain annual returns available for public inspection.

BY adding to

Article – Tax – General  
Section 10-818  
Annotated Code of Maryland  
(1988 Volume and 1989 Supplement)

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

**Article – Tax – General**

10-818.

(A) EACH ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER § 10-104 OF THIS TITLE AND IS REQUIRED TO MAKE ITS FEDERAL ANNUAL RETURNS AVAILABLE FOR PUBLIC INSPECTION UNDER § 6104(E) OF THE INTERNAL REVENUE CODE SHALL ALSO MAKE AVAILABLE FOR PUBLIC INSPECTION ANY ANNUAL RETURN REQUIRED TO BE FILED UNDER THIS SUBTITLE.

(B) A RETURN REQUIRED TO BE MADE AVAILABLE FOR PUBLIC INSPECTION UNDER SUBSECTION (A) OF THIS SECTION SHALL BE MADE AVAILABLE:

(1) AT ANY OFFICE AT WHICH THE ORGANIZATION'S FEDERAL RETURNS ARE REQUIRED TO BE MADE AVAILABLE; AND