

Section 300
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

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

Article 81 - Revenue and Taxes

300.

(a) Except in accordance with proper judicial or legislative order and except to an officer of the State having a right thereto in his official capacity, it shall be unlawful for any officer or employee or former officer or employee of the State or any political subdivision to divulge or make known in any manner:

(1) The amount of income or any particulars set forth or disclosed in any return under this subtitle; or

(2) Any federal return, federal return information, or copies of a federal return or return information required by State law to be attached to or included in the State return.

(B) (1) THE TERM "TAXPAYER IDENTITY" MEANS THE NAME OF A PERSON WITH RESPECT TO WHOM A RETURN IS FILED, THE PERSON'S MAILING ADDRESS, TAXPAYER IDENTIFYING NUMBER (AS DESCRIBED IN SECTION 6109 OF THE INTERNAL REVENUE CODE), OR A COMBINATION THEREOF.

(2) THE COMPTROLLER, OR ANY AUTHORIZED OFFICER OR EMPLOYEE OF THE COMPTROLLER'S OFFICE, MAY DISCLOSE TAXPAYER IDENTITY INFORMATION, EXCEPT A TAXPAYER'S IDENTIFYING NUMBER, TO THE PRESS AND OTHER MEDIA FOR PURPOSES OF NOTIFYING PERSONS ENTITLED TO TAX REFUNDS WHEN THE COMPTROLLER, AFTER REASONABLE EFFORT AND LAPSE OF TIME, HAS BEEN UNABLE TO LOCATE SUCH PERSONS.

(3) THE COMPTROLLER, OR ANY AUTHORIZED OFFICER OR EMPLOYEE OF THE COMPTROLLER'S OFFICE, MAY DISCLOSE TAXPAYER IDENTITY INFORMATION TO ONE OR MORE COMMERCIAL PRINTERS FOR THE PURPOSE OF PRINTING NAMES, ADDRESSES, AND TAXPAYER IDENTIFYING NUMBERS (AS DESCRIBED IN SECTION 6109 OF THE INTERNAL REVENUE CODE), ON INCOME TAX FORMS.

[(b)] (C) In the event the United States government or any other state allows this State's official to examine its income tax returns, or any class thereof, or to receive tax return information, then this State upon application by the proper authorities of the United States or such other state to the Comptroller, shall allow the proper officials of the United States government or of such other state, whose official duties require them to make such inspection, to inspect the income tax returns of such corresponding class of such income tax returns