

2-206. PROVISION OF ADMINISTRATIVE DUTIES FOR TAX COURT.

ON REQUEST BY THE MARYLAND TAX COURT, THE DEPARTMENT SHALL PERFORM ADMINISTRATIVE DUTIES FOR THE MARYLAND TAX COURT.

REVISOR'S NOTE: This section is new language that repeats the provisions of the second sentence of present Art. 41, § 318(2).

Defined term: "Department" § 1-101

2-207. PROVISION OF TAX INFORMATION TO OTHER JURISDICTIONS.

(A) "TAXING OFFICIAL" DEFINED.

IN THIS SECTION, "TAXING OFFICIAL" MEANS:

(1) AS TO THE FEDERAL GOVERNMENT:

(I) ANY OFFICIAL OF THE UNITED STATES TREASURY DEPARTMENT; OR

(II) ANY COLLECTOR OF FEDERAL TAXES; AND

(2) AS TO THE GOVERNMENT OF ANY STATE, ANY STATE OFFICIAL WHO IS RESPONSIBLE UNDER THE LAW OF THAT STATE FOR:

(I) THE ASSESSMENT PROCESS;

(II) THE IMPOSITION OF TAXES; OR

(III) THE COLLECTION OF TAXES.

(B) IN GENERAL.

(1) SUBJECT TO SUBSECTION (C) OF THIS SECTION AND NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE DEPARTMENT MAY PROVIDE A TAX OFFICIAL OF ANOTHER STATE OR OF THE FEDERAL GOVERNMENT WITH INFORMATION THAT RELATES TO:

(I) THE ASSESSMENT PROCESS;

(II) THE IMPOSITION OF TAXES;

(III) THE COLLECTION OF TAXES; OR

(IV) ANY OTHER TAX MATTER.

(2) THE INFORMATION THAT THE DEPARTMENT MAY PROVIDE UNDER THIS SECTION MAY BE OBTAINED FROM:

(I) ANY TAX REPORT OR RETURN THAT IS FILED UNDER LAW; OR