

Former Art. 81, § 302A(c), which provided that contacting a taxpayer to obtain a written consent for a disclosure is not a violation, is deleted as surplusage.

Defined term: "Person" § 1-101

GENERAL REVISOR'S NOTE:

Former Art. 62A, § 4A(a) and former Art. 81, § 300(a), which prohibited disclosure of information contained in or required to be attached to a Maryland estate tax return or income tax return, except in accordance with a judicial or legislative order or to a State official with a right to the information, are deleted as unnecessary in light of the generally applicable provisions of §§ 13-202 and 13-203(b) and (c) of this subtitle.

Similarly, the first sentence of former Art. 81, § 366, which precluded disclosure of information disclosed in a retail sales tax return, except in accordance with a judicial order or as otherwise provided by law, is deleted as unnecessary in light of the generally applicable provisions of §§ 13-202 and 13-203(b), as it relates to judicial orders, and as surplusage with respect to other provisions of law.

Similarly, former Art. 81, § 404(f)(1), which prohibited disclosure of information contained in an admissions and amusement tax return, except in accordance with a judicial order or a request by an official for a county, a municipal corporation, or the Maryland Stadium Authority, is deleted as unnecessary in light of the generally applicable provisions of §§ 13-202 and 13-203(b), as it relates to judicial orders, and the specific provisions of § 13-204 of this subtitle.

Former Art. 81, § 404(f)(2), the first clause of § 300(e), and the first clause of the second sentence of § 366, which allowed publication of statistics derived from admissions and amusement tax returns, income tax returns, and the former retail sales tax return, are deleted as unnecessary in light of the generally applicable provisions of § 13-203(d) of this subtitle.

As to penalties, see § 13-1018 of this title.

Former Art. 81, § 5A, which generally prohibited disclosure of information disclosed in any return "required under any provision of Maryland law", now appears in Art. 24 of the Code.

SUBTITLE 3. DETERMINATION OF TAX AND ENFORCEMENT.

13-301. EXAMINATION AND AUDIT OF TAX RETURNS.

(A) AUTHORIZED.

A TAX COLLECTOR MAY EXAMINE OR AUDIT A TAX RETURN FILED WITH THE TAX COLLECTOR.