

SB0167/523121/2

BY: Delegate Simmons

AMENDMENTS TO SENATE BILL 167, AS AMENDED
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 10, after “times” insert “; authorizing a public institution of higher education to waive a certain requirement to provide certain tax documents under certain circumstances; requiring a community college or a public senior higher education institution that makes a determination to waive certain requirements to keep certain records and to report certain information to the Maryland Higher Education Commission”; and in line 16, strike “a certain report” and substitute “certain reports”.

AMENDMENT NO. 2

On page 3, strike beginning with “HAS” in line 26 down through “HAS” in line 27 and substitute “:

(I) HAS;

in line 27, after “RETURN” insert “, IF REQUIRED BY LAW”; and in lines 28 and 31, strike “**(I)**” and “**(II)**”, respectively, and substitute “**1.**” and “**2.**”, respectively.

On page 4, in line 1, strike “**(III)**” and substitute “**3.**”; after line 4, insert:

“(II) IF NOT REQUIRED TO FILE A MARYLAND INCOME TAX RETURN, HAS HAD MARYLAND INCOME TAX WITHHELD, INCLUDING ON ALL TAXABLE INCOME EARNED OUTSIDE THE STATE, FOR AT LEAST 90 DAYS EACH YEAR OF THE YEARS REQUIRED TO BE REPORTED UNDER ITEM (I) OF THIS ITEM; AND

(Over)

(III) IF UNABLE TO PROVIDE DOCUMENTATION OF A MARYLAND INCOME TAX RETURN OR OF MARYLAND INCOME TAX WITHHOLDING FOR EACH YEAR REQUIRED UNDER ITEM (I) OF THIS ITEM, HAD SERIOUS AND SUBSTANTIAL CIRCUMSTANCES THAT WERE NEITHER CREATED BY NOR WITHIN THE CONTROL OF THE APPLICANT OR PARENT OR LEGAL GUARDIAN OF THE APPLICANT THAT PREVENTED THE INDIVIDUAL FROM EARNING MARYLAND TAXABLE INCOME DURING THAT PERIOD.”;

strike beginning with “HAS” in line 27 down through “HAS” in line 28 and substitute “:

(I) HAS”;

in line 28, after “RETURN” insert “, IF REQUIRED BY LAW”; in lines 29, 31, and 34, strike “(I)”, “(II)”, and “(III)”, respectively, and substitute “1.”, “2.”, and “3.”, respectively; and in line 35, strike “AND” and substitute:

“(II) IF NOT REQUIRED TO FILE A MARYLAND INCOME TAX RETURN, HAS HAD MARYLAND INCOME TAX WITHHELD, INCLUDING ON ALL TAXABLE INCOME EARNED OUTSIDE THE STATE, FOR AT LEAST 90 DAYS EACH YEAR OF THE YEARS REQUIRED TO BE REPORTED UNDER ITEM (I) OF THIS ITEM; AND

(III) IF UNABLE TO PROVIDE DOCUMENTATION OF A MARYLAND INCOME TAX RETURN OR OF MARYLAND INCOME TAX WITHHOLDING FOR EACH YEAR REQUIRED UNDER ITEM (I) OF THIS ITEM, HAD SERIOUS AND SUBSTANTIAL CIRCUMSTANCES THAT WERE NEITHER CREATED BY NOR WITHIN THE CONTROL OF THE APPLICANT OR PARENT OR LEGAL GUARDIAN OF THE APPLICANT THAT PREVENTED THE INDIVIDUAL FROM EARNING MARYLAND TAXABLE INCOME DURING THAT PERIOD; AND”.

AMENDMENT NO. 3

On page 6, before line 4, insert:

“(I) (1) IF A COMMUNITY COLLEGE OR PUBLIC SENIOR HIGHER EDUCATION INSTITUTION FINDS THAT THE DOCUMENTATION PROVIDED BY AN INDIVIDUAL UNDER SUBSECTION (B)(4)(III) OR (C)(4)(III) OF THIS SECTION PROVIDES CLEAR AND CONVINCING EVIDENCE THAT THE APPLICANT OR PARENT OR LEGAL GUARDIAN OF THE APPLICANT WAS UNABLE TO EARN MARYLAND TAXABLE INCOME DUE TO SERIOUS AND SUBSTANTIAL CIRCUMSTANCES THAT WERE NEITHER CREATED BY NOR WITHIN THE CONTROL OF THE APPLICANT OR PARENT OR LEGAL GUARDIAN OF THE APPLICANT, THE COMMUNITY COLLEGE OR PUBLIC SENIOR HIGHER EDUCATION INSTITUTION MAY WAIVE THE REQUIREMENTS OF SUBSECTION (B)(4) OR (C)(4) OF THIS SECTION.

(2) A COMMUNITY COLLEGE OR PUBLIC SENIOR HIGHER EDUCATION INSTITUTION SHALL:

(i) KEEP A RECORD OF:

1. EACH INSTANCE THAT THE COMMUNITY COLLEGE OR PUBLIC SENIOR HIGHER EDUCATION INSTITUTION CONSIDERS THE GRANTING OF A WAIVER UNDER THIS SUBSECTION; AND

2. THE FACTUAL CIRCUMSTANCES, WITHOUT ANY PERSONAL IDENTIFYING INFORMATION, REGARDING EACH DETERMINATION OF THE COMMUNITY COLLEGE OR PUBLIC SENIOR HIGHER EDUCATION INSTITUTION TO GRANT OR DENY A WAIVER; AND

(Over)

(II) REPORT THE INFORMATION REQUIRED IN ITEM (I) OF THIS PARAGRAPH TO THE COMMISSION EACH YEAR.

(3) THE COMMISSION SHALL SUBMIT TO THE GENERAL ASSEMBLY, IN ACCORDANCE WITH § 2-1246 OF THE STATE GOVERNMENT ARTICLE, AN ANNUAL REPORT CONSISTING OF A COMPILATION OF THE REPORTS SUBMITTED TO THE COMMISSION UNDER PARAGRAPH (2) OF THIS SUBSECTION.”.