

SENATE BILL 358

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7lr1578
CF 7lr1592

By: **Senators Pinsky, Benson, Conway, Ferguson, Guzzone, Kagan, Kelley, King, Lee, Madaleno, McFadden, Muse, Nathan-Pulliam, Ramirez, Robinson, Smith, Young, Zirkin, and Zucker**

Introduced and read first time: January 25, 2017

Assigned to: Education, Health, and Environmental Affairs

A BILL ENTITLED

1 AN ACT concerning

2 **Presidential Candidate Tax Transparency Act**

3 FOR the purpose of requiring certain candidates for President or Vice President of the
4 United States to file copies of certain federal income tax returns and written consent
5 for the disclosure of those federal income tax returns with the State Board of
6 Elections by a certain date before a presidential general election; requiring the State
7 Board to make federal income tax returns filed by candidates for President or
8 Vice President of the United States publicly available on the State Board's Web site;
9 prohibiting the name of a candidate for President or Vice President of the United
10 States who fails to satisfy the requirements of this Act from appearing on the general
11 election ballot; and generally relating to requiring candidates for President or
12 Vice President of the United States to disclose their federal income tax returns as a
13 condition for appearing on the general election ballot.

14 BY adding to
15 Article – Election Law
16 Section 5–102
17 Annotated Code of Maryland
18 (2010 Replacement Volume and 2016 Supplement)

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

21 **Article – Election Law**

22 **5–102.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(A) IN THIS SECTION, “FEDERAL INCOME TAX RETURN” HAS THE MEANING**
2 **STATED IN § 6103(B)(1) OF THE INTERNAL REVENUE CODE OF 1986.**

3 **(B) NO LATER THAN 65 DAYS BEFORE A PRESIDENTIAL GENERAL ELECTION,**
4 **A CANDIDATE FOR THE OFFICE OF PRESIDENT OR VICE PRESIDENT OF THE UNITED**
5 **STATES WHO IS NOT A WRITE-IN CANDIDATE SHALL FILE WITH THE STATE BOARD:**

6 **(1) A COPY OF THE CANDIDATE’S FEDERAL INCOME TAX RETURN FOR**
7 **AT LEAST THE 5 MOST RECENT TAXABLE YEARS FOR WHICH THE CANDIDATE FILED**
8 **A RETURN WITH THE INTERNAL REVENUE SERVICE; AND**

9 **(2) WRITTEN CONSENT, ON THE FORM THE STATE BOARD**
10 **PRESCRIBES, FOR THE DISCLOSURE OF THE FEDERAL INCOME TAX RETURNS**
11 **SPECIFIED UNDER ITEM (1) OF THIS SUBSECTION IN THE MANNER PROVIDED IN**
12 **SUBSECTION (C) OF THIS SECTION.**

13 **(C) THE STATE BOARD SHALL MAKE INCOME TAX RETURNS FILED WITH**
14 **THE STATE BOARD UNDER THIS SECTION PUBLICLY AVAILABLE ON THE STATE**
15 **BOARD’S WEB SITE NO LATER THAN 7 DAYS AFTER THE INCOME TAX RETURNS ARE**
16 **FILED.**

17 **(D) THE NAME OF A CANDIDATE FOR PRESIDENT OR VICE PRESIDENT OF**
18 **THE UNITED STATES MAY NOT APPEAR ON THE GENERAL ELECTION BALLOT IF THE**
19 **CANDIDATE FAILS TO SATISFY THE REQUIREMENTS OF THIS SECTION.**

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 October 1, 2017.