

# HOUSE BILL 1246

G1  
HB 925/19 – W&M

0lr0498

---

By: **Delegates Ivey and Acevero**

Introduced and read first time: February 7, 2020

Assigned to: Ways and Means

---

## 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 a presidential ticket publicly  
8 available on the State Board's website; prohibiting the names of the candidates on a  
9 presidential ticket who fail to satisfy the requirements of this Act from appearing on  
10 the general election ballot; prohibiting a political party from nominating a candidate  
11 for presidential elector of the party if the presidential ticket of the political party  
12 fails to satisfy certain requirements; defining certain terms; making a conforming  
13 change; and generally relating to the disclosure of federal income tax returns by  
14 candidates for President or Vice President of the United States.

15 BY adding to  
16 Article – Election Law  
17 Section 5–102  
18 Annotated Code of Maryland  
19 (2017 Replacement Volume and 2019 Supplement)

20 BY repealing and reenacting, with amendments,  
21 Article – Election Law  
22 Section 8–503(a)  
23 Annotated Code of Maryland  
24 (2017 Replacement Volume and 2019 Supplement)

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

27 **Article – Election Law**

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 5-102.

2 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
3 INDICATED.

4 (2) "FEDERAL INCOME TAX RETURN" HAS THE MEANING STATED IN  
5 26 U.S.C. § 6103(B)(1).

6 (3) "PRESIDENTIAL TICKET" MEANS CANDIDATES FOR OFFICE OF  
7 THE PRESIDENT AND VICE PRESIDENT OF THE UNITED STATES RUNNING AS A UNIT.

8 (B) THIS SECTION DOES NOT APPLY TO A CANDIDATE FOR THE OFFICE OF  
9 THE PRESIDENT OR VICE PRESIDENT OF THE UNITED STATES WHO IS A WRITE-IN  
10 CANDIDATE.

11 (C) NO LATER THAN 65 DAYS BEFORE A PRESIDENTIAL GENERAL ELECTION,  
12 A PRESIDENTIAL TICKET SHALL FILE WITH THE STATE BOARD:

13 (1) A COPY OF EACH CANDIDATE'S FEDERAL INCOME TAX RETURN  
14 FOR AT LEAST THE 5 MOST RECENT TAXABLE YEARS FOR WHICH THE CANDIDATE  
15 FILED A RETURN WITH THE INTERNAL REVENUE SERVICE; AND

16 (2) WRITTEN CONSENT, ON THE FORM THE STATE BOARD  
17 PRESCRIBES, FOR THE DISCLOSURE OF THE FEDERAL INCOME TAX RETURNS  
18 SPECIFIED UNDER ITEM (1) OF THIS SUBSECTION IN THE MANNER PROVIDED IN  
19 SUBSECTION (D) OF THIS SECTION.

20 (D) THE STATE BOARD SHALL MAKE INCOME TAX RETURNS FILED WITH  
21 THE STATE BOARD UNDER THIS SECTION PUBLICLY AVAILABLE ON THE STATE  
22 BOARD'S WEBSITE NO LATER THAN 7 DAYS AFTER THE INCOME TAX RETURNS ARE  
23 FILED.

24 (E) THE NAMES OF THE CANDIDATES ON A PRESIDENTIAL TICKET MAY NOT  
25 APPEAR ON THE GENERAL ELECTION BALLOT IF EITHER CANDIDATE FAILS TO  
26 SATISFY THE REQUIREMENTS OF THIS SECTION.

27 (F) IF THE CANDIDATES OF A PRESIDENTIAL TICKET FAIL TO SATISFY THE  
28 REQUIREMENTS OF THIS SECTION, THE POLITICAL PARTY OF THE PRESIDENTIAL  
29 TICKET MAY NOT NOMINATE A CANDIDATE FOR PRESIDENTIAL ELECTOR OF THE  
30 PARTY UNDER § 8-503 OF THIS ARTICLE.

31 8-503.

1           (a)     [Each] **EXCEPT AS PROVIDED IN § 5-102(F) OF THIS ARTICLE, EACH**  
2 political party shall nominate or provide for the nomination of candidates for presidential  
3 elector of the party in accordance with party rules.

4           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
5 1, 2020.