In accordance with the Regulatory Review and Evaluation Act, State Government Article, §§10-130—10-139, Annotated Code of Maryland, the Comptroller of the Treasury is currently reviewing and evaluating the following chapters of COMAR:

Subtitle 01 OFFICE OF THE COMPTROLLER
03.01.01 General Regulations
03.01.02 Tax Payments—Immediately Available Funds
03.01.03 Record-Keeping Requirements for Records Created by Computer and Electronic Systems
03.01.04 Nonresident Contractor

Subtitle 02 ALCOHOL AND TOBACCO TAX
03.02.01 Alcoholic Beverages
03.02.02 Tobacco Tax
03.02.03 Maryland Cigarette Sales Below Cost Act
03.02.04 Administration
03.02.05 Alcoholic Beverage Trade Practices
03.02.06 Fire Safety Performance Standard for Cigarettes

Subtitle 03 MOTOR FUEL TAX
03.03.01 Motor Fuel License and Tax
03.03.02 Refund Claim—Motor Fuel Tax
03.03.03 Petroleum Transporters
03.03.04 Motor Carrier Tax
03.03.05 Motor Fuel Inspection
03.03.06 Emissions Control Compliance

Subtitle 04 INCOME TAX
03.04.01 General Regulations
03.04.02 Individual
03.04.03 Corporations
03.04.04 Special
03.04.05 Tax Refund Intercept Program—Delinquent Debts
03.04.06 Tax Refund Intercept Program—Child Support
03.04.07 Pass-Through Entity Nonresident Tax
Pursuant to its work plan, the Comptroller will evaluate the need to retain, amend, or repeal any obsolete or duplicative provisions based on whether the regulations are:

- Still necessary for the public interest;
- Drafted in a clear and understandable manner;
- Still supported by statutory authority and judicial opinions and consistent with federal and other State regulations;
- Still effective in accomplishing the intended purpose of the regulations; and
- Obsolete or otherwise appropriate for amendment or repeal.

The Comptroller would like to provide interested parties with an opportunity to participate in the review and evaluation process by submitting comments on these regulations. The comments may address concerns about the regulations. If the comments
include suggested changes to the regulations, please be as specific as possible and provide language for the suggested changes.

Comments should be directed to Debora Gorman, Assistant Director, Compliance Division, and transmitted by mail to Comptroller of Maryland, 301 W. Preston Street, Room #203, Baltimore, Maryland 21201-2383, by fax to 410-767-1310, or by email to dgorman@comp.state.md.us. Comments must be received by August 30, 2013.