

*Resolved*, That the Legislative Council is requested to report the results of its study together with any recommendations it may think pertinent to the General Assembly of 1968.

Approved May 4, 1967.

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No. 14

(Senate Joint Resolution 22)

Senate Joint Resolution urging the General Assembly of the State of Delaware to give consideration to the restoration of the reciprocal income tax credit provisions in the Delaware Income Tax Law, similar to the income tax credit provisions in the Maryland Income Tax Law, which will be applicable to residents of both States and thus restore the favorable tax-climate which has existed for many years.

WHEREAS, Both the States of Delaware and Maryland impose income taxes on both residents and nonresidents and many of the residents of these two States commute back and forth across the state lines in the pursuit of employment; and

WHEREAS, There has existed for many years reciprocal income tax credit provisions in the two State laws so that a resident paid his income tax to his state of residence and the nonresident state allowed a tax credit for the income tax so paid; and

WHEREAS, The General Assembly of Delaware in their 1966 Legislative Session, repealed the income tax credit provisions in their law so that residents of Maryland employed within Delaware must pay an income tax to that state with no credit for the income tax paid to Maryland, and as a result residents of Delaware who work in Maryland automatically become subject to the Maryland income tax with no credit allowed for the income tax paid to Delaware; now, therefore, be it

*Resolved by the General Assembly of Maryland*, That the General Assembly of the State of Delaware be urged to give careful consideration to an amendment to the income tax law of the State of Delaware, which will restore the reciprocal income tax credit provisions and thus re-establish the fairness and equity that has heretofore existed for the past several years; and be it further

*Resolved*, That the Secretary of State of Maryland be directed to send copies of this Resolution under the Great Seal of the State of Maryland to the presiding officers of the two Houses of the Legislature of the State of Delaware and also to the Honorable Charles L. Terry, Jr., Governor of the State of Delaware.

Approved May 4, 1967.