

~~(v)~~ (5) MASTER ELECTRICIAN.

~~(2) -- ANY -- PROFESSIONAL -- ENGINEER -- OR -- ARCHITECT -- WITH CONTRACTUAL -- OR -- EMPLOYMENT -- CONTROL -- OVER -- A -- NONRESIDENT -- CONTRACTOR WHO -- IS -- LISTED -- IN -- PARAGRAPH -- (1) -- OF -- THIS -- SUBSECTION -- AND -- WORKING -- IN THIS -- STATE -- SHALL -- NOTIFY -- THE -- COMPTROLLER -- OF -- THE -- PRESENCE -- OF -- THE CONTRACTOR -- IN -- THIS -- STATE.~~

312.

(a) For the quarterly period beginning July 1, 1955, and for each quarterly period thereafter, EXCEPT AS PROVIDED IN SUBSECTION (Q) OF THIS SECTION, every employer utilizing the services of an employee shall deduct, withhold and pay over to the Comptroller of the Treasury, for each such employee in his employ a tax as provided in this section.

(Q) ~~(1)~~ ANY NONRESIDENT EMPLOYER WHICH IS INCORPORATED IN OR HAS CENTRAL OFFICES LOCATED IN A STATE OTHER THAN THIS STATE SHALL WITHHOLD AND PAY TO THE COMPTROLLER ALL TAXES AND COMPENSATION REQUIRED TO BE WITHHELD UNDER THIS SECTION TO THE SAME EXTENT AND IN THE SAME AMOUNT THAT A STATE EMPLOYER IS REQUIRED TO WITHHOLD TAXES AND COMPENSATION IN THE STATE OF THE NONRESIDENT EMPLOYER IF THE NONRESIDENT EMPLOYER IS LICENSED AS:

~~(1)~~ (1) A PLUMBER OR GAS FITTER;

~~(2)~~ (2) A CONSTRUCTION CONTRACTOR;

~~(3)~~ (3) A HOME IMPROVEMENT CONTRACTOR;

~~(4)~~ (4) A PLUMBER; OR

~~(v)~~ (5) A MASTER ELECTRICIAN.

~~(2) -- ANY -- PROFESSIONAL -- ENGINEER -- OR -- ARCHITECT -- WITH CONTRACTUAL -- OR -- EMPLOYMENT -- CONTROL -- OVER -- A -- NONRESIDENT -- CONTRACTOR WHO -- IS -- LISTED -- IN -- PARAGRAPH -- (1) -- OF -- THIS -- SUBSECTION -- AND -- WORKING -- IN THIS -- STATE -- SHALL -- NOTIFY -- THE -- COMPTROLLER -- OF -- THE -- PRESENCE -- OF -- THE CONTRACTOR -- IN -- THIS -- STATE.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved May 27, 1986.