

troller shall require not to exceed one per cent (1%) of the income of said non-resident to be withheld by the employer or other person making payments to said non-resident for the purpose of satisfying this State's income tax claim. After the non-resident shall have submitted his annual return and it shall have been audited, the Comptroller shall refund any overpayment with interest at 4% per annum from the date received until certified for refund.

(3) Every domestic corporation and every foreign corporation doing business in this State (except national banks and State banks and trust companies, and religious, educational, charitable and other corporations not organized or conducted for pecuniary profit, no part of the net earnings of which inure to the benefit of any private shareholder or individual) shall pay for each taxable year a tax to be computed by the Comptroller upon the entire net income of such corporation, derived from business done, property located or sources in this State, exclusive, in the case of a domestic corporation which does no part of its business within this State, of income from its intangible property and such tax is hereby annually levied for each taxable year at the rate of one-half of one per cent (.5%) of the entire net income of the corporation or the portion thereof taxable within the State determined as provided in this sub-title.

(4) The taxes imposed by this section shall be levied and collected only for each of the two calendar years 1937 and 1938, or, in the event the taxpayer's taxable year is a fiscal year, for such number of days as fall within said calendar years.

229. CREDITS ALLOWED RESIDENTS. Whenever a resident individual of this State has become liable for income tax to another State upon his net income, or any part thereof for the taxable year, derived from sources without the State and subject to taxation under this sub-title, the amount of income tax payable by him under this sub-title shall be credited on his return with the income tax so paid by him to such other State upon his producing to the proper assessing officer satisfactory evidence of the fact of such payment; provided, however, that application of such credits shall not operate to reduce the tax payable under this sub-title to an amount less than would have been payable were the income from such other State ignored. The credit provided for by this section shall not be granted to a taxpayer when the laws of another State, under which the income in question is subject to tax assessment, fail to provide for credit to such taxpayer substantially similar to that granted by Section 230.