

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

WHEREAS, both states having withholding income tax provisions require employers to withhold income tax for both states from the wages of employees who work in one state and live in the other; and

WHEREAS, both states have reciprocal provisions under which tax credits are allowed by the non-resident state for the income tax paid to state of residence, thus making refundable part if not all of the tax withheld; and

WHEREAS, the State of Maryland has already recognized the impracticability of this dual withholding by amending its income tax law to provide exemption for wages paid to a non-resident for employment in Maryland when such non-resident resides within a state imposing an income tax law and under which Maryland residents receive a reciprocal tax credit; 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 provide an exemption to non-residents of Delaware employed within that state, similar to the exemption now enjoyed by residents of Delaware who are employed within the State of Maryland; 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 Governor of the State of Delaware.

Approved March 6, 1958.

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No. 5

(Senate Joint Resolution 1)

Joint Resolution urging the Congress of the United States to provide additional funds to the Federal Soil Conservation Service for engineering services in the soil conservation districts of Maryland.

WHEREAS, During its study of irrigation uses, water resources and water policy of the State, the Special Committee on Irrigation and Water Resources of the Maryland Legislative Council considered the Maryland Farm Pond Law and the adequacy of the services performed for farmers under this law and other similar sources provided by the State Committee and the Federal Service in the soil conservation districts of Maryland; and

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EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.