

the return, shall be paid to the Comptroller at the time fixed herein for filing the return, except as provided in (b) hereof. In the event additional amounts are found to be due after the return has been filed, such amounts shall be subject to interest at six per cent. (6%) per annum from the time the return was originally due until payment is actually made to the Comptroller.

(b) The taxpayer may elect to pay the tax in four equal installments, in which case the first installment shall be paid at the time fixed herein for filing the return, the second installment shall be paid on the fifteenth day of the third month, the third installment on the fifteenth day of the fifth month and the fourth installment on the fifteenth day of the eighth month, after such date. If any installment is not paid on or before the date fixed for its payments, the whole amount of the tax unpaid, together with interest thereon from the time fixed herein for filing the return and such penalty thereon as may be imposed under the provisions of Section 314 hereof; shall be paid upon notice and demand from the Comptroller.

(c) As soon as practicable after the collection of income taxes, or installments thereof, from individual residents of this State, and in no case later than ninety days from the date received, the Comptroller shall pay over and distribute to the counties and cities of this State the respective shares to which they are entitled under Section 319 of this sub-title.】

*(a) The full amount of the tax payable by any taxpayer, as the same shall appear from the face of the return, shall be paid to the Comptroller at the time fixed herein for filing the return. In the event additional amounts are found to be due after the return has been filed, such amounts shall be subject to interest at six per cent. (6%) per annum from the time the return was originally due until payment is actually made to the Comptroller.*

*(b) As soon as practicable after the collection of income taxes from individual residents of this State, and in no case later than ninety days from the date received, the Comptroller shall pay over and distribute to the counties and cities of this State the respective shares to which they are entitled under Section ~~318~~ 319 of this sub-title.*

308. [(Withholding of Tax at Source.) Whenever the Comptroller deems it necessary in order to satisfy this State's claim for income tax payable by an individual not a resident of this State, he may, by rules and regulations, require any persons subject to the jurisdiction of this State to withhold and pay to the Comptroller not in excess of six per cent. (6%) of all income payable by such persons to an individual not a resident of this State.

The Comptroller is hereby authorized and empowered to collect, in any manner prescribed by this sub-title or in any manner prescribed by law for the collection of taxes due the State of Maryland, any tax required to be withheld pursuant hereto from any person upon failure of any such person to pay to the Comptroller, at the time prescribed, any tax withheld.

After such non-resident individual shall have filed all returns required by him by this sub-title, and the same shall have been audited, the Comptroller shall refund any overpayment with interest at six per cent. (6%) per annum from the date received.】