

CHAPTER 459
(House Bill 580)

AN ACT to repeal and re-enact, with amendments, Section 312 by adding to said Section 312 a new subsection to be known as subsection (L) and ADD NEW SECTION 312 (M), to follow immediately after subsection (K) of (L) TO Article 81 of the Annotated Code of Maryland (1957 Edition and 1962 Supplement), title "Revenue and Taxes," subtitle "Income Tax," relating to withholding tax with respect to citizens of a foreign country or nation receiving distributions as beneficiaries under created trust estates subject to the jurisdiction of this State and this subtitle.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That ~~section 312 of~~ NEW SECTION 312 (M) BE AND IT IS HEREBY ADDED TO Article 81 of the Annotated Code of Maryland (1957 Edition and 1962 Supplement), title "Revenue and Taxes," subtitle "Income Tax," ~~be and the same are hereby repealed and re-enacted, with amendments,~~ TO FOLLOW IMMEDIATELY AFTER SUBSECTION (L) THEREOF, AND to read as follows:

312.

~~(L)~~ (M) *For the quarterly period beginning July 1, 1963, and for each quarterly period thereafter, every fiduciary of an estate subject to the jurisdiction of this State and the provisions of this subtitle, distributing income taxable under this subtitle to a beneficiary who is a non-resident alien of the United States and a citizen or domiciliary of a foreign country, or nation, shall deduct, withhold and pay over to the Comptroller of the Treasury, Income Tax Division, the tax imposed under Section 288 of this subtitle. The tax to be withheld shall be without the benefit of deductions allowed under Section 281 of this subtitle. However, the deductions allowed under the said Section 281 shall be allowed to a non-resident alien beneficiary who is a resident or citizen of a foreign nation, or country, in a return filed under Section 294 of this subtitle.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1963, but shall be applicable for the full calendar year 1963 and for each calendar year thereafter.

Approved April 17, 1963.

CHAPTER 460
(House Bill 581)

AN ACT to repeal and re-enact, with amendments, subsection (4) of Section 322 of Article 81 of the Annotated Code of Maryland (~~1957 Edition~~) (1962 SUPPLEMENT), title "Revenue and Taxes," subtitle "Income Tax," relating to the lien on property of a delinquent taxpayer for the purpose of the Maryland Income Tax Law; such amendment specifically relating to the property lien created for the collection of a delinquent income tax.