

IMMEDIATE PRESERVATION OF THE PUBLIC HEALTH AND SAFETY AND HAVING BEEN PASSED BY A YEA AND NAY VOTE SUPPORTED BY THREE-FIFTHS OF ALL THE MEMBERS ELECTED TO EACH OF THE TWO HOUSES OF THE GENERAL ASSEMBLY, THE SAME SHALL TAKE EFFECT FROM THE DATE OF ITS PASSAGE.

Approved May 5, 1970

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CHAPTER 562

(Senate Bill 601)

AN ACT to repeal and re-enact, with amendments, Section 298 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," to eliminate the requirement for information returns under the state income tax law to the extent that the same information is reported pursuant to federal income tax laws.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 298 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

298.

Every person subject to the jurisdiction of this State in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, partnerships, and employers making payment of dividends, interest, rent, premiums, annuities, remunerations, emoluments or other income including compensation, salary or wages paid for personal services performed except to the extent that such compensation, salary or wages is subject to withholding as provided in Section 312 of this subtitle, *and, except to the extent that such payments are reported by information returns pursuant to the laws of the United States,* shall render such returns thereof to the Comptroller giving such information relative to said income and the status of the taxpayer as may be prescribed by rules and regulations of the Comptroller and in addition thereto shall furnish a copy thereof in duplicate to the person or individual to whom payment is made of salaries, wages or compensation for personal services rendered except payment of salary, wages or compensation for personal services which is subject to withholding as provided in Section 312 of this subtitle.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1970.

Approved May 5, 1970