

(A) Whenever a resident individual of this State has become liable for income tax to another state upon such part of his net income for the taxable year as is properly subject to taxation in such state, the amount of income tax payable by him under this subtitle shall be reduced by the amount of the income tax so paid by him to such other state upon his producing to the Comptroller satisfactory evidence of the fact of such payment; but application of such credit shall not operate to reduce the tax payable under this subtitle to an amount less than would have been payable if the income subjected to tax in such other state were ignored. The credit provided for by this section shall not be granted to a taxpayer when the laws of such other state allow a credit to such taxpayer substantially similar to that granted by § 291 hereof.

(B) [[THE GENERALITY OF THE FOREGOING NOTWITHSTANDING,]] NOTWITHSTANDING THE AFOREGOING, WITH RESPECT TO THE TAXABLE YEAR 1974 AND EACH TAXABLE YEAR THEREAFTER, THE CREDIT PROVIDED FOR BY THIS SECTION OPERATES TO REDUCE ONLY THE STATE INCOME TAX PAYABLE UNDER THIS SUBTITLE AND DOES NOT OPERATE TO REDUCE ANY LOCAL INCOME TAX IMPOSED UNDER § 283 OF THIS ARTICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the 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 February 11, 1975.

---

CHAPTER 4

(Senate Bill 25)

AN ACT concerning

Filing for Income Tax Refunds

FOR the purpose of permitting a taxpayer who claims a refund attributable to withholding of tax, to file the refund claim within a certain period of time from the due date of the tax return.