

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 17, 1977.

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CHAPTER 414

(House Bill 336)

AN ACT concerning

Revenue and Taxes - Lottery Prizes - Nonresidents

FOR the purpose of requiring nonresidents to pay income taxes on State Lottery prizes.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes

Section 287

Annotated Code of Maryland

(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 287 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

287.

A nonresident individual shall be taxable in this State on that portion of his federal adjusted gross income as is derived from tangible property, real or personal, permanently located in this State (whether received directly or from a fiduciary) and income from business, trade, profession or occupation carried on in this State, AND INCOME FROM STATE LOTTERY PRIZES shall be taxable in this State; provided, however, that income derived from intangible personal property held by a resident or by a domestic corporation as fiduciary, guardian, committee or trustee for an incompetent, or as agent for a nonresident principal (unless such property is used in connection with the trade, business, profession or occupation of such principal) shall not be taxable in this State. The proper apportionment of income derived in connection with trade, business, profession or occupation carried on within and without the State shall be determined under the rules and regulations of the Comptroller. Such nonresident