

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 1, 1979.

CHAPTER 121

(Senate Bill 561)

AN ACT concerning

Income Tax - Employers' ~~Quarterly~~ Withholding Returns

FOR the purpose of ~~requiring~~ changing the dates when employers are required to file their ~~quarterly~~ withholding returns and remittances ~~not later than the last day of the following month, rather than a certain day;~~ and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 312(h)(2)
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

312.

(h) (2) The quarterly return and remittance shall be made to the Comptroller not later than the [twenty-first] LAST day of the month next after the end of the calendar quarter, except that where the aggregate amount required to be deducted and withheld by an employer for any quarterly period can reasonably be expected to be at least [three hundred dollars (\$300.00), such] \$300, THE employer shall file a return and pay the tax monthly, on or before the fifteenth [(15th)] day of the following month ~~for each month,--January through--November,--{inclusive,}--and--on--or before--January--thirty-first--{(31st)}--for--the--month--of December~~ FOR THE MONTHS OF JANUARY, FEBRUARY, APRIL, MAY, JULY, AUGUST, OCTOBER, AND NOVEMBER, ON OR BEFORE THE THIRTIETH OF APRIL FOR THE MONTH OF MARCH AND ON OR BEFORE THE THIRTY-FIRST OF JULY, OCTOBER, AND JANUARY FOR THE MONTHS OF JUNE, SEPTEMBER, AND DECEMBER, RESPECTIVELY.

SECTION 2. AND BE IT FURTHER ENACTED, That the provisions of this Act shall apply beginning with the