

Income Tax - Local
(Imposition on Nonresidents)

FOR the purpose of imposing the local income tax on nonresidents who derive income within this State; ~~providing credits to these nonresidents for taxes paid to subdivisions in the states of their residence, under certain conditions, and providing credits to certain resident taxpayers for taxes paid to foreign subdivisions, with certain restrictions, requiring employers to withhold this tax; providing exceptions to the imposition of this tax; providing for the application of this Act; and relating generally to the imposition of a local income tax on nonresidents.~~

BY ~~repealing and reenacting, with amendments,~~

~~Article 81 --- Revenue and Taxes
Section 283(a)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)~~

BY adding to

Article 81 - Revenue and Taxes
Section ~~283A and 283B~~ 283(a-1)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

283.

~~(a) --- The --- county --- council --- or --- board --- of --- county commissioners --- of --- any county and the mayor and city council of Baltimore, by ordinance or resolution enacted pursuant to their ordinary and regular legislative procedure, shall adopt, by reference, a local income tax imposed upon the residents of any county or Baltimore City as a percentage of the liability of such resident for State income tax. Any ordinance or resolution so enacted shall impose a rate of tax for any current calendar year and may provide that such tax rate shall continue in effect for each succeeding calendar year, unless and until such tax rate is changed or modified by a subsequent ordinance or resolution. Any income tax so adopted shall not be less than twenty (20) percent nor more than fifty (50) percent of the State income tax liability of such resident, and any such tax imposed, and any increase or decrease in any tax so imposed, shall be in increments of five (5) percent.~~