

For the purpose of this subsection, -- "resident of any county or Baltimore City" means an individual resident of Maryland as defined by § 279 (i) of this article who is domiciled in or maintained his principal residence or place of abode in Baltimore City or any county of this State as of the last day of a particular taxable period, -- OR -- A NONRESIDENT OF MARYLAND WHO DERIVED INCOME IN BALTIMORE CITY OR ANY COUNTY DURING THE TAXABLE PERIOD, -- IF THE NONRESIDENT IS NOT LIABLE FOR STATE INCOME TAX, -- THE LIABILITY FOR LOCAL INCOME TAX SHALL BE COMPUTED AS A PERCENTAGE OF TAXABLE INCOME AS DEFINED IN § 207 OF THIS SUBTITLE, EXCLUSIVE OF ANY CREDITS ALLOWED BY § 291 OF THIS SUBTITLE. In the case of a fiduciary, -- "resident of any county or Baltimore City" includes a trustee having a situs in Baltimore City or any county of this State from which the fiduciary estate is principally administered, managed or directed.

203A-

(A) WHENEVER A NONRESIDENT OF MARYLAND WHO IS LIABLE FOR LOCAL INCOME TAX UNDER § 203 HAS BECOME LIABLE FOR ANY TAX IMPOSED ON INCOME OR EARNINGS BY ANY POLITICAL SUBDIVISION OF THE STATE OF HIS RESIDENCE, ON THAT PART OF HIS INCOME THAT IS TAXABLE UNDER § 203, -- THE TAX LIABILITY UNDER § 203 SHALL BE CREDITED BY THE AMOUNT OF TAX PAID TO THAT SUBDIVISION, -- UPON THE PRODUCTION OF SATISFACTORY EVIDENCE OF PAYMENT.

(B) -- THE CREDIT ALLOWED BY THIS SECTION MAY NOT OPERATE TO REDUCE THE TAX PAYABLE UNDER § 203 OF THIS SUBTITLE TO AN AMOUNT LESS THAN WOULD HAVE BEEN PAYABLE IF THE INCOME SUBJECT TO TAX IMPOSED BY § 203 WERE NOT CONSIDERED.

(C) THE CREDIT PROVIDED BY SUBSECTION (A) OF THIS SECTION MAY NOT BE ALLOWED UNLESS THE LAWS OF THE FOREIGN SUBDIVISION GRANT A SUBSTANTIALLY SIMILAR CREDIT TO RESIDENTS OF THIS STATE AGAINST ANY LOCAL INCOME AND EARNINGS TAXES IMPOSED BY THAT SUBDIVISION.

(D) IF THE FOREIGN SUBDIVISION IN WHICH THE NONRESIDENT RESIDES EXEMPTS MARYLAND RESIDENTS FROM ALL LOCAL OCCUPATIONAL, OCCUPATIONAL PRIVILEGE, INCOME, AND EARNINGS TAXES IMPOSED BY THAT SUBDIVISION, -- THE NONRESIDENT MAY NOT BE REQUIRED TO FILE A RETURN, -- AND AN EMPLOYER OF SUCH NONRESIDENT MAY NOT BE REQUIRED TO WITHHOLD THE TAX IMPOSED BY § 203 AS PROVIDED UNDER § 312 OF THIS SUBTITLE.

203B-

(A) WHENEVER A RESIDENT OF THIS STATE HAS BECOME LIABLE FOR ANY TAXES ON INCOME OR EARNINGS IMPOSED BY A POLITICAL SUBDIVISION OF ANOTHER STATE, -- THE AMOUNT OF TAX LIABILITY UNDER § 203 OF THIS SUBTITLE SHALL BE REDUCED BY THE AMOUNT OF SUCH TAXES PAID TO THAT FOREIGN SUBDIVISION, UPON THE PRODUCTION OF SATISFACTORY EVIDENCE OF PAYMENT.