

(B) ~~THE CREDIT ALLOWED BY THIS SECTION MAY NOT OPERATE TO REDUCE THE TAX PAYABLE UNDER § 283 OF THIS SUBTITLE TO AN AMOUNT LESS THAN WOULD HAVE BEEN PAYABLE IF THE INCOME SUBJECT TO TAX IN THE FOREIGN SUBDIVISION WERE NOT CONSIDERED.~~

(C) ~~THE CREDIT ALLOWED BY THIS SECTION MAY NOT BE GRANTED TO A TAXPAYER WHEN THE LAWS OF THE FOREIGN SUBDIVISION ALLOW A CREDIT TO THE TAXPAYER SUBSTANTIALLY SIMILAR TO THAT GRANTED BY THIS SECTION.~~

283.

(A-1) AN INDIVIDUAL NOT A RESIDENT OF THIS STATE WHO DERIVED INCOME FROM SALARY, WAGES, OR OTHER COMPENSATION FOR PERSONAL SERVICES PERFORMED IN ANY COUNTY OF THIS STATE OR IN BALTIMORE CITY IS LIABLE FOR THE TAX IMPOSED BY THE COUNTY OR BY BALTIMORE CITY PURSUANT TO THIS SECTION AS TO THE INCOME DERIVED FROM SERVICES PERFORMED IN THAT SUBDIVISION, AND NOTWITHSTANDING THE PROVISIONS OF SECTION 291, SHALL FILE WITH THE COMPTROLLER THE RETURN REQUIRED BY SECTION 294. THE INDIVIDUAL'S EMPLOYER SHALL WITHHOLD THE TAX IMPOSED UNDER THIS SECTION. THE INDIVIDUAL SHALL NOT BE REQUIRED TO FILE A RETURN, NOR THE EMPLOYER WITHHOLD THE TAX, IF THE COMPTROLLER DETERMINES THAT NO LOCALITY IN WHICH THE INDIVIDUAL RESIDES IMPOSES A TAX ON MARYLAND RESIDENTS WITH RESPECT TO INCOME FROM SALARY, WAGES, OR OTHER COMPENSATION FOR PERSONAL SERVICES PERFORMED IN THE LOCALITY OR, IF IT DOES IMPOSE SUCH A TAX, THAT IT PROVIDES AN EXEMPTION, CREDIT OR OTHER PROCEDURE WHEREBY THE INCOME OF RESIDENTS OF THIS STATE IS RENDERED FREE OF TAXATION AND WITHHOLDING.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1, 1980~~ ~~April 15,~~ June 1, 1981, and shall apply to all taxable years beginning after December 31, 1979 1980 ~~unless the General Assembly, by joint resolution in its 1981 Session, directs that the tax and withholding shall be deferred to a later date or shall not take effect at all.~~

Approved May 27, 1980.

CHAPTER 760

(House Bill 678)

AN ACT concerning

Unemployment Insurance Law

FOR the purpose of amending certain provisions of the Unemployment Insurance Law; clarifying a reference to