

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

298.

(1) Every person subject to the jurisdiction of this State in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, partnerships, and employers making payment of dividends, interest, rent, premiums, annuities, remunerations, emoluments or other income including compensation, salary or wages paid for personal services performed except to the extent that such compensation, salary or wages is subject to withholding as provided in § 312 of this subtitle, and, except to the extent that such payments are reported by information returns pursuant to the laws of the United States, shall render such returns thereof to the Comptroller giving such information relative to said income and the status of the taxpayer as may be prescribed by rules and regulations of the Comptroller and in addition thereto shall furnish a copy thereof in duplicate to the person or individual to whom payment is made of salaries, wages or compensation for personal services rendered except payment of salary, wages or compensation for personal services which is subject to withholding as provided in § 312 of this subtitle.

(2) PERSONS WHO REPORT BY INFORMATION RETURNS PURSUANT TO THE LAWS OF THE UNITED STATES SHALL VERIFY OR REPORT SUCH AMOUNTS WHEN REQUESTED TO DO SO BY THE COMPTROLLER. THE AUTHORITY GRANTED HEREIN IS EXTENDED TO INFORMATION FROM FINANCIAL INSTITUTIONS, THE PROVISIONS OF § 225 OF ARTICLE 11 TO THE CONTRARY NOTWITHSTANDING.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980 and shall apply to all taxable years beginning after December 31, 1979.

Approved April 22, 1980.

CHAPTER 183

(House Bill 740)

AN ACT concerning

Garrett County - Alcoholic Beverages
(Taxes on Beer)