

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved May 4, 1982.

CHAPTER 164

(House Bill 382)

AN ACT concerning

Income Tax - Withholding of Taxes on Sick Pay
Benefits and Annuities

FOR the purpose of providing for the withholding of taxes on payments of sick pay benefits to individuals; providing that withholding in the case of annuities and sick pay shall be by request; and defining terms.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 312(a-1)
Annotated Code of Maryland
(1980 Replacement Volume and 1981 Supplement)
(As enacted by Chapter 410 of the Acts of the
General Assembly of 1970)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland (as enacted by Chapter 410 of the Acts of the General Assembly of 1970) read(s) as follows:

Article 81 - Revenue and Taxes

312.

(a-1) (1) Any supplemental unemployment compensation benefit paid to an individual-7- ; [and] any payment of an annuity to an individual, IF AT THE TIME OF PAYMENT A REQUEST IS MADE BY THE INDIVIDUAL THAT THE ANNUITY BE SUBJECT TO WITHHOLDING; AND ANY PAYMENT OF SICK PAY TO AN INDIVIDUAL, IF AT THE TIME OF PAYMENT A REQUEST IS MADE BY THE INDIVIDUAL THAT THE SICK PAY BE SUBJECT TO WITHHOLDING, shall be treated as if it were a payment of wages by an employer to an employee and income taxes shall be withheld in the same form and manner as such payments are subject to withholding under the provisions of § 3402 of the Internal Revenue Code as amended from time to time.