

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-901

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

10-901.

(A) Except as otherwise provided in this subtitle, an individual, a partnership, or a corporation that has Maryland taxable income in a taxable year shall pay the income tax on that income with the return that covers that year.

(B) EXCEPT AS PROVIDED IN § 10-820(A)(3) OF THIS TITLE, IF AN INDIVIDUAL FILES A MARYLAND INCOME TAX RETURN ELECTRONICALLY NO LATER THAN APRIL 15 OF THE NEXT TAXABLE YEAR, THE INCOME TAX DUE WITH THE RETURN MAY BE PAID ON OR BEFORE APRIL 30 OF THE NEXT TAXABLE YEAR IF THE INCOME TAX IS PAID ELECTRONICALLY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006.

Enacted April 7, 2006.

CHAPTER 37

(Senate Bill 94)

AN ACT concerning

Income Tax - Withholding - Annual Statements

FOR the purpose of requiring certain payors of amounts subject to withholding to prepare and submit to certain persons certain annual statements; requiring employers and payors of amounts subject to withholding to submit certain statements on magnetic media or in a certain format under certain circumstances; requiring the Comptroller to adopt certain regulations; authorizing the Comptroller to waive a certain requirement to submit certain statements on magnetic media or in a certain format under certain circumstances; and generally relating to the filing of certain income tax withholding statements.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-911