generally relating to withholding tax returns.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10–822(b)

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

10–822.

~~(a) (1) Except as provided in paragraphs (2) and (3) of this subsection, each person required under § 10–906 of this title to withhold income tax shall complete and file with the Comptroller a quarterly income tax withholding return, on or before the [15th] LAST day of the month that follows the calendar quarter in which that income tax was withheld.~~

~~(2) Subject to subsection (b) of this section, if the person reasonably expects the total amount of income tax required to be withheld in [a quarterly] AN ANNUAL period to be [$700] $2,800 or more, instead of a quarterly income tax withholding return the person shall complete and file with the Comptroller a monthly income tax withholding return:~~

~~(i) for the month of January, on or before February 15;~~

~~(ii) for the month of February, on or before March 15;~~

~~(iii) for the month of March, on or before April [15] 30;~~

~~(iv) for the month of April, on or before May 15;~~

~~(v) for the month of May, on or before June 15;~~

~~(vi) for the month of June, on or before July [15] 31;~~

~~(vii) for the month of July, on or before August 15;~~

~~(viii) for the month of August, on or before September 15;~~

~~(ix) for the month of September, on or before October [15] 31;~~

~~(x) for the month of October, on or before November 15;~~

~~(xi) for the month of November, on or before December 15; and~~

~~(xii) for the month of December, on or before January [15] 31.~~

~~(3) If the person reasonably expects the total amount of income tax required to be withheld in a calendar year to be less than $250 instead of a quarterly~~