

PAYMENT THE SUM OF 3% AND THE TOP MARGINAL STATE INCOME TAX RATE FOR INDIVIDUALS UNDER § 10-105(A) OF THIS TITLE, APPLIED TO THE PAYMENT.

10-910.

(b) (1) Except as provided in paragraph (2) of this subsection, an employer shall base withholding for an employee:

(i) on the number of exemptions stated in the exemption certificate that the employee files; or

(ii) if the employee fails to file an exemption certificate or files an invalid certificate under subsection (c) of this section, on 1 exemption.

(2) If the Comptroller notifies an employer that an employee has an unpaid tax liability OR THAT AN EMPLOYEE IS SUBJECT TO A TAX REFUND INTERCEPTION REQUEST, the employer shall base withholding for the employee on a number of exemptions not exceeding the actual number of exemptions allowed on the employee's prior year's income tax return, as specified by the Comptroller.

10-912.

(c) Except as otherwise provided in this section, in a sale or exchange of real property and associated tangible personal property owned by a nonresident or nonresident entity, the deed or other instrument of writing that effects a change of ownership on the assessment books under the Tax - Property Article may not be recorded with the clerk of the circuit court for a county or filed with the Department of Assessments and Taxation unless payment is made to the clerk of the circuit court for a county or the Department of Assessments and Taxation in an amount equal to:

(1) [4.75% of] THE SUM OF THE RATE OF THE TAX IMPOSED UNDER § 10-106.1 OF THIS TITLE AND THE TOP MARGINAL STATE INCOME TAX RATE FOR INDIVIDUALS UNDER § 10-105(A) OF THIS TITLE, APPLIED TO the total payment to a nonresident; or

(2) 7% of the total payment to a nonresident entity.

11-105.

(a) (1) Except as provided in subsections (b) and (c) of this section, a [person] VENDOR who timely files a sales and use tax return is allowed, for the expense of collecting and paying the tax, a credit equal to 0.9% of the gross amount of sales and use tax that the [person] VENDOR is to pay to the Comptroller.

(2) THE CREDIT ALLOWED UNDER THIS SECTION DOES NOT APPLY TO ANY SALES AND USE TAX THAT A VENDOR IS REQUIRED TO PAY TO THE COMPTROLLER FOR ANY PURCHASE OR USE THAT THE VENDOR MAKES THAT IS SUBJECT TO THE TAX.

(b) (1) Subject to paragraph (2) of this subsection, the credit allowed under this section is 1.2% of the first \$6,000 of the gross amount of sales and use tax that the [person] VENDOR is to pay with each return.