

**Article - Tax - General**

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 THE EMPLOYEE FAILED TO FILE A REQUIRED MARYLAND INCOME TAX RETURN, the employer shall base withholding for the employee:

(I) 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; OR

(II) IF THE EMPLOYEE FAILED TO FILE A REQUIRED MARYLAND INCOME TAX RETURN, ON 1 EXEMPTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2005.

May 26, 2005

The Honorable Michael E. Busch  
Speaker of the House  
State House  
Annapolis, MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed House Bill 175 - *Caroline County - Treasurer - Salary*.

This bill alters the salary of the Treasurer of Caroline County from \$45,000 to \$55,000 and provides that the Act does not apply to the salary or compensation of the incumbent Treasurer of Caroline County.

Senate Bill 592, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 175.

Very truly yours,  
Robert L. Ehrlich, Jr.  
Governor