

**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.

Approved April 12, 2005.

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**CHAPTER 8**

**(Senate Bill 119)**

AN ACT concerning

**Maryland Consolidated Capital Bond Loan of 2003 Community Based Regional Initiatives Loan of 2004 - Baltimore City - Baltimore Center for Children**

FOR the purpose of amending ~~Chapter 290 of the Acts of 2002, as amended by Chapter 204 of the Acts of 2003~~ the Community Based Regional Initiatives Loan of 2004, to change the location of the Baltimore Center for Children to a certain location in Baltimore City, removing the requirement that the proceeds are to be used for providing handicapped access, a sprinkler system, elevators, an HVAC system, and interior walls to provide separate rooms; making this Act an emergency measure; and generally relating to the financing of certain capital projects.

BY repealing and reenacting, with amendments,

~~Chapter 290 of the Acts of the General Assembly of 2002, as amended by~~