

Article 81 - Revenue and Taxes
Section 304(a)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

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

Article 81 - Revenue and Taxes

304.

(a) The Comptroller is hereby authorized and required to administer the provisions of this subtitle. For this purpose, he shall have power and it shall be his duty to promulgate such rules and regulations and to prescribe such forms as may be necessary for the enforcement of this subtitle, and in addition thereto may delegate and authorize [the Chief] ANY EMPLOYEE of the ~~Income-Tax-Division~~ COMPTROLLER to execute and sign for and on his behalf or on behalf of the Income Tax Division any and all liens, releases of lien, bankruptcy, receivership and orphans' court claims, and any other documents necessary for the effective administration of this subtitle. He shall prescribe forms similar to those utilized by the federal government except to the extent required by differences between this subtitle and its application and the federal act and its application. He shall apply as far as practicable the administrative and judicial interpretations of the federal income tax law.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved May 21, 1985.

CHAPTER 287

(House Bill 313)

AN ACT concerning

Revenue and Taxes - Income Tax

FOR the purpose of clarifying for State income tax purposes the definition of taxpayer so as to include certain employers and certain corporate officers and agents.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 279(c)