

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

279.

For the purposes of this subtitle and unless otherwise required by the context:

(c) "Taxpayer" means:

(1) [any] ANY person required by this subtitle to pay a tax or file a report[.]; AND

(2) AS TO TAXES REQUIRED TO BE WITHHELD BY AN EMPLOYER FROM EMPLOYEES PURSUANT TO § 312 OF THIS SUBTITLE:

(I) ANY EMPLOYER; AND

(II) IN THE CASE OF A CORPORATE EMPLOYER, ANY OFFICER OF THE CORPORATION WHO EXERCISES DIRECT CONTROL OVER THE FISCAL MANAGEMENT OF THE CORPORATION AND ANY AGENT OF THE CORPORATION WHO, IN HIS CAPACITY AS SUCH, IS UNDER A DUTY TO WITHHOLD AND TRANSMIT THE TAX TO THE COMPTROLLER.

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

Approved May 21, 1985.

CHAPTER 288

(House Bill 315)

AN ACT concerning

Queen Anne's County - Board of Electrical Examiners

FOR the purpose of altering the membership and terms of the Board of Electrical Examiners of Queen Anne's County; altering the selection procedures for members of the Board; repealing provisions relating to the compensation of the members of the Board; providing for the payment of fees to, and the payment of Board members' compensation by, the Treasurer of Queen Anne's County; repealing the requirement that an annual fiscal report be delivered by the Board to the County