

WIDEST POINTS, and cultch consisting of shells, stones, gravel, and slag. In ascertaining this percentage the Department shall select by random sample an amount of oysters from any pile, hold, bin, house, or place as deemed proper and require it to be culled and disposed of, as provided by this section. All small oysters and cultch that adhere to marketable oysters shall be separated, and the marketable oysters shall be excluded from any measurement of small oysters and cultch. However, a person may possess marketable oysters that have undersized oysters or spat less than 1 inch in--length--from-hinge-to-bill IN DISTANCE BETWEEN THEIR LONGEST OR WIDEST POINTS attached to them that cannot be separated without destroying the small oyster.

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

Approved May 28, 1985.

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CHAPTER 534

(Senate Bill 368)

AN ACT concerning

Income Tax - Subchapter "S" Corporations

~~FOR--the--purpose--of--providing--that--certain--small--business corporations--are--liable--for--a--certain--tax--if--on--a--certain day--the--corporation--has--any--shareholders--who--are--not Maryland--residents--providing--that--the--liability--for--a certain--tax--imposed--on--certain--small--business--corporations shall--be--based--on--a--certain--percentage--providing--that--a certain--tax--paid--by--certain--small--business--corporations shall--be--deemed--paid--on--a--pro-rata--basis--by--the--shareholders of--the--corporation--correcting--an--incorrect--reference--and providing--that--this--Act--applies--for--certain--taxable--years.~~

FOR the purpose of requiring that certain "S" corporations withhold and pay over to the Comptroller certain taxes of nonresident shareholders; providing for the rate of tax and basis for the tax to be withheld; providing for the time in which payment is to be made; providing that the taxes so withheld shall constitute payment on account of income taxes levied and imposed; providing for liability for failure to withhold; providing that certain taxes paid by "S" corporations be deemed paid on a pro rata basis by the shareholders of the corporation; and generally relating to a modification addition for certain tax credits.

BY repealing and reenacting, with amendments,