

CHAPTER 658

(Senate Bill 219)

AN ACT concerning

Certain Nonresident Businesses - Reciprocity in Fees

FOR the purpose of requiring nonresident plumbers or gas fitters, construction contractors, home improvement contractors, plumbers, and master electricians that are incorporated in, or have central offices located in another state to pay certain fees not less than those required in that state; requiring the same nonresident employers to pay to the Comptroller all corporate taxes in the same amount, on the same schedule, and under the same conditions required of a State employer located in the state of the nonresident employers; requiring those same nonresident employers to withhold and pay to the Comptroller all taxes and compensation required to be withheld by a State employer located in the state of the nonresident employers; and requiring professional engineers and architects with control over certain nonresident contractors working in the State to notify the Comptroller of the presence of the nonresident contractors in the State.

BY repealing and reenacting, with amendments,

Article 56 - Licenses
Section 180 and 449
Annotated Code of Maryland
(1983 Replacement Volume and 1985 Supplement)

BY adding to

Article 56 - Licenses
Section 179(c), 254(d), 257(k), 536A, and 540A
Annotated Code of Maryland
(1983 Replacement Volume and 1985 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 280A and 312(a)
Annotated Code of Maryland
(1980 Replacement Volume and 1985 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Section 312(q)
Annotated Code of Maryland