

CHAPTER 192

(House Bill 289)

AN ACT concerning

Income Tax - Reporting by Magnetic Tape

FOR the purpose of authorizing the Comptroller to require certain employers to submit certain income tax return or reporting information on magnetic tape or other machine readable form; requiring the Comptroller to consider certain factors in adopting regulations for standards to enforce this Act; and prohibiting the Comptroller from requiring certain employers to submit certain returns or reporting information under certain circumstances.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 312(i)
Annotated Code of Maryland
(1980 Replacement Volume and 1985 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

312.

(i) (1) Every employer who under the provisions of this section is required to deduct, withhold and pay over a tax for any individual shall furnish to him in duplicate a statement showing the information required in this subsection. The statement in duplicate shall be given to the individual on or before January 31 of each year, showing for the previous calendar year the following information: [(1)] (I) the name of the employer, [(2)] (II) the name of the individual, [(3)] (III) the total amount paid by the employer to the individual as salary, wages, or compensation for personal services of any kind, and [(4)] (IV) the total amount which has been deducted and withheld under the requirements of this section. The statement shall contain such other information and shall be in such form as the Comptroller may prescribe by regulation. If any individual's employment with an employer is terminated before the end of the calendar year, the statement in duplicate shall be given to him at the time of the last payment to him of salary, wages or compensation for personal services. An additional copy of every such statement shall be sent to the Comptroller not later than January 31 following the year in which the termination of employment occurred. Any employer required under the provisions of this subsection to furnish copies of any such statement, who wilfully fails to furnish a statement as required by law or