

[Compliance with the provisions of the Federal Hazardous Substances Labeling Act shall constitute compliance with this section.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved April 29, 1986.

CHAPTER 197

(House Bill 318)

AN ACT concerning

Unemployment Insurance - Tips as Taxable Wages

FOR the purpose of providing that tips which are reported pursuant to Section 6053 of the Internal Revenue Code shall be taxable under the State Unemployment Insurance Law; defining a certain term; and providing a delayed effective date.

BY repealing and reenacting, with amendments,

Article 95A - Unemployment Insurance Law
Section 20(n)
Annotated Code of Maryland
(1985 Replacement Volume)

BY adding to

Article 95A - Unemployment Insurance Law
Section 20(y)
Annotated Code of Maryland
(1985 Replacement Volume)

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

Article 95A - Unemployment Insurance Law

20.

(n) "Wages" means all remuneration for personal services, including commissions [and], bonuses, TIPS and the cash value of all compensation in any medium other than cash. The reasonable cash value of compensation in any medium other than cash shall be estimated and determined in accordance with rules prescribed by