

REQUIRES;
(I) BE MADE ON THE FORM THE COMPTROLLER
REQUIRES; AND
(II) CONTAIN THE INFORMATION THE COMPTROLLER
~~{##}~~ (III) BE SIGNED UNDER OATH BY THE
 PRESIDENT, TREASURER, OR OTHER PROPER OFFICER OF THE ASSOCIATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.

CHAPTER 713

(House Bill 1261)

AN ACT concerning

Income Tax - Definitions

FOR the purpose of altering the definition of employer for income tax purposes to include other states under certain circumstances; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 279(k)
 Annotated Code of Maryland
 (1980 Replacement Volume and 1986 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.

(k) "Employer" means any person[, firm or corporation, including] ~~AND~~ the federal government, the District of Columbia OR ANOTHER A STATE (to the extent that functions of ~~-{the District-}~~ OR THAT STATE'S government are carried on or performed in Maryland), the State of Maryland and any county, municipal corporation or political subdivision or instrumentality of this State, employing or utilizing the services of one or more individuals for hire, remuneration or compensation of any kind.