

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

Approved June 2, 1987.

CHAPTER 714

(House Bill 1262)

AN ACT concerning

Income Tax - Withholding Statements

FOR the purpose of requiring certain employers to submit copies of withholding statements to the Comptroller ~~at a certain time and certain individuals at certain times~~; and repealing a requirement that employers give wage statements when final wages are paid and submit copies of those statements to the Comptroller.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 312(i)
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

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, AND A COPY OF THE STATEMENT SHALL BE SUBMITTED TO THE COMPTROLLER on or before January-31 FEBRUARY 28 of each year, showing for the previous calendar year the following information: (i) the name of the employer, (ii) the name of the individual, (iii) the total amount paid by the employer to the individual as salary, wages, or compensation for personal services of any kind, and (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