

Approved June 2, 1987.

CHAPTER 721

(House Bill 1271)

AN ACT concerning

Income Tax - Rate and Withholding

FOR the purpose of repealing a certain rate of income tax for certain nonresident employers under certain circumstances; deleting a certain reference; repealing certain income tax withholding requirements for certain nonresident employers under certain circumstances; and clarifying language.

BY repealing

Article 81 - Revenue and Taxes
Section 280A(d) and 312(q)
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 312(a)
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

280A.

[(d) Any nonresident corporation which is incorporated in or has central offices located in a state other than this State shall pay to the Comptroller all corporate taxes to the same extent and in the same amount, on the same schedule, and under the same conditions that a state corporation is required to pay in the state of the nonresident corporation if the corporation does business as a licensed:

- (1) Plumber or gas fitter;
- (2) Construction contractor;