

- (3) Home improvement contractor;
- (4) Plumber; or
- (5) Master electrician.]

312.

(a) For [the quarterly period beginning July 1, 1955, and for] each quarterly period [thereafter, except as provided in subsection (q) of this section], every employer utilizing the services of an employee shall deduct, withhold and pay over to the Comptroller [of the Treasury,] for each [such] employee [in his employ] a tax as provided in this section.

[(q) Any nonresident employer which is incorporated in or has central offices located in a state other than this State shall withhold and pay to the Comptroller all taxes and compensation required to be withheld under this section to the same extent and in the same amount that a State employer is required to withhold taxes and compensation in the state of the nonresident employer if the nonresident employer is licensed as:

- (1) A plumber or gas fitter;
- (2) A construction contractor;
- (3) A home improvement contractor;
- (4) A plumber; or
- (5) A master electrician.]

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

Approved June 2, 1987.

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CHAPTER 722

(House Bill 1272)

AN ACT concerning

Retail Sales Tax and Use Tax

FOR the purpose of prohibiting the collection of retail sales taxes and use taxes from purchasers in a certain manner by certain vendors who are required to pay the tax.