

INDEX

|   | Chapter | Page |
|---|---------|------|
| Employer, definition altered to include other states.....   | 713     | 3275 |
| Enterprise zone wage credit, eligibility of wages of employees hired as replacements, provisions altered.....       | 719     | 3285 |
| Estimated tax declaration for gambling, award or contest income, provisions altered.....                            | 723     | 3293 |
| Gambling winnings included as taxable income of nonresidents.....   | 716     | 3278 |
| Historic property preservation, local governments authorized to designate for deduction.....                        | 340     | 1921 |
| Historic structures preservation expenses, itemized deduction changed to a subtraction modification..               | 522     | 2409 |
| Joint returns by married persons, permitted.....  | 715     | 3278 |
| Nonresident employers, withholding and rate provisions amended.....   | 721     | 3290 |
| Nonresidents, computation of taxable income, provisions amended.....  | 717     | 3280 |
| Refund withholding, provisions altered for certification of support arrearages.....                                 | 151     | 867  |
| Refund withholding required for defaults of loans made by Maryland Higher Education Loan Corporation.....           | 703     | 3255 |
| "S" corporations, time altered for filing withholding returns and remitting tax for nonresident shareholders.....   | 708     | 3268 |
| "Tax Procedures" subtitle of Article 81 applies to.....   | 726     | 3296 |
| Taxable income, tax preference, standard deductions, tax credits, and exemptions, provisions amended.....           | 13      | 370  |
| Underestimation, amount necessary for interest and penalties to apply, altered.....                                 | 720     | 3288 |
| Withholding statements, submission to Comptroller and the individual, requirements altered.....                     | 714     | 3276 |
| <b>Indigent Persons --</b>  |         |      |
| Aftercare and community mental health services for homeless persons, requirements added.....                        | 576     | 2545 |
| Home financing program, group home definition altered; acceleration of maturity of loans in default authorized..... | 227     | 1030 |
| Homeless families, foster care placement of children, prohibitions added.....                                       | 696     | 3236 |
| Homeless persons, adoption of regulations for programs and services for, required.....                              | 702     | 3253 |
| Housing rehabilitation loans, provisions amended...   | 471     | 2251 |
| <b>Howard County -</b>  |         |      |
| Homeless persons, bond funds for a facility for housing and services.....   | 479     | 2274 |
| Medicaid coverage expanded to include pregnant women and children under 3, provisions added.....                    | 286     | 1152 |