

INDEX

| | Chapter | Page |
|--|---------|------|
| License or exemption certificate cancellation, appeal to circuit court rather than tax court.. | 552 | 2499 |
| Refund for farm equipment, provisions added..... | 452 | 2191 |
| Refund for well-drilling motor vehicles, provisions added..... | 695 | 3234 |
| Gross Receipts Tax - | | |
| Administration of laws and revenues, powers and duties of the Assessments and Taxation Department, provisions added..... | 556 | 2506 |
| Failure of taxpayer to file a report, procedures altered and penalties added..... | 523 | 2411 |
| Interest payment required if estimated tax is less than a minimum amount..... | 249 | 1078 |
| Uniform rate established..... | 711 | 3272 |
| Income Tax - | | |
| Corporations, allocation of income for computation purposes, provisions amended..... | 718 | 3283 |
| County revenue accounting and distribution by the Comptroller, provisions amended..... | 771 | 3429 |
| Donated works of art, itemized deduction changed to a subtraction modification..... | 707 | 3266 |
| 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 |
| Taxable income, tax preference, standard deductions, tax credits, and exemptions provisions amended..... | 13 | 370 |