

employ any individual, the employer shall file with the issuing authority:

(1) a certificate of compliance with the State [worker's] WORKERS' compensation laws; or

(2) the number of a [worker's] WORKERS' compensation insurance policy or binder.

2-106.

(d) (2) The optional percentage withholding schedules shall provide for:

(i) wages for each withholding period allowable under [§ 10-809] § 10-909 of this article; and

5-301.

(d) (1) A wholesaler that sells or delivers distilled spirits or wine to retail dealers in the State shall pay the alcoholic beverage tax on those distilled spirits and wine, in the manner that the Comptroller requires, with the return that covers the period in which the [manufacturer] WHOLESALER sells or delivers those distilled spirits and wine.

7-203.

(e) The inheritance tax does not apply to the receipt of property that passes from a decedent to or for the use of[:

(1)] an organization exempt from taxation under § 501(c)(3) of the Internal Revenue Code [that] IF THE ORGANIZATION:

[(i)] (1) is incorporated under the laws of this State;

[(ii)] (2) conducts a substantial part of all its activities in this State or in the District of Columbia; or

[(iii)] (3) has its principal place of business in a jurisdiction whose law:

[1.] (I) does not impose death taxes on the receipt of property that passes from a decedent to a beneficiary of this State that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code; or

[2.] (II) contains a reciprocal exemption from death taxes similar to the exemption allowed in this subsection[; or