Defined terms: "Individual" § 10-101
"Resident" § 10-101

(H) RESIDENT.

(1) "RESIDENT" MEANS:

(I) AN INDIVIDUAL DOMICILED IN THIS STATE ON THE LAST DAY OF THE TAXABLE YEAR; OR

(II) AN INDIVIDUAL WHO, FOR MORE THAN 6 MONTHS OF THE TAXABLE YEAR, MAINTAINED A PLACE OF ABODE IN THIS STATE, WHETHER DOMICILED IN THIS STATE OR NOT.

(2) "RESIDENT" INCLUDES, FOR THE PART OF THE TAXABLE YEAR THAT AN INDIVIDUAL RESIDES IN THIS STATE, AN INDIVIDUAL WHO:

(I) MOVES TO THIS STATE WITH THE INTENT TO BE DOMICILED IN THIS STATE; OR

(II) IS DOMICILED IN THIS STATE AND MOVES OUTSIDE THIS STATE BEFORE THE LAST DAY OF THE TAXABLE YEAR WITH THE BONA FIDE INTENTION TO REMAIN PERMANENTLY OUTSIDE OF THIS STATE.

(3) IF AN INDIVIDUAL UNDER PARAGRAPH (2)(II) OF THIS SUBSECTION AGAIN RESIDES IN THIS STATE WITHIN 6 MONTHS AFTER HAVING MOVED OUTSIDE THIS STATE, THERE IS A REBUTTABLE PRESUMPTION THAT THE INDIVIDUAL DID NOT HAVE A BONA FIDE INTENTION TO REMAIN PERMANENTLY OUTSIDE THIS STATE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the first and second sentences and the first clause of the fourth sentence of former Art. 81, § 279(i).

In paragraph (1) of this subsection, the disjunctive "or" is substituted for the former word "and" to clarify that either criterion determines whether or not an individual is a "resident". Similarly, in paragraph (1)(ii) of this subsection, the word "other", which formerly modified the word "individual", is deleted since this criterion may apply to an individual who meets the criterion in paragraph (1)(i) of this subsection.

In the introductory language of paragraph (2) of this subsection, the reference to "the part of the taxable year that an individual resides in this State" is substituted for the former references to an individual being as a resident of this State for that portion of the taxable year in which he resided in this State and as a nonresident of the State for the remainder of the taxable year" and "taxable under this subtitle only with respect to taxable income as