

part of a year under the provisions of this subtitle", for brevity and clarity.

Defined terms: "Internal Revenue Code" § 1-101
"Maryland taxable income" § 10-101

(L) WAGES.

"WAGES" MEANS SALARY, WAGES, OR COMPENSATION FOR PERSONAL SERVICES OF ANY KIND AS DEFINED IN §§ 3401 AND 3402(O)(2)(A) OF THE INTERNAL REVENUE CODE.

REVISOR'S NOTE: This subsection is new language substituted for former Art. 81, § 312(b), the first and second sentences of (b-1), and, as it related to supplemental unemployment compensation, (a-1)(1), for clarity and brevity.

Accordingly the reference to "wages ... as defined in § 3401 ... of the Internal Revenue Code" is substituted for the former exclusion of "any payments of salary ... or compensation for personal services of any kind for the employer ... [f]or agricultural labor ... [,] domestic service ... [,] services performed by a duly ... licensed minister ... [or] seamen ..." and the former reference to "tips".

Similarly, the reference to "wages ... in § ... 3402(o)(2)(A) of the Internal Revenue Code" is substituted for the former reference to "[a]ny supplemental unemployment compensation benefit paid to an individual" and to the treatment of the benefits as though they were wages.

As to payments subject to withholding, see § 10-905 of this title.

Defined term: "Internal Revenue Code" § 1-101

REVISOR'S NOTE TO SECTION: Former Art. 81, § 279(a) and (b), which defined the words "Comptroller" and "person", respectively, is deleted as unnecessary in light of the definitions of those words in § 1-101 of this article.

Former Art. 81, § 279(c)(1), which defined "taxpayer" as a "person required ... to ... file a report", is deleted as unnecessary in light of the defined terms "individual" and "corporation" in § 10-101 of this title.

Former Art. 81, § 279(j), which defined "this State" to include "territory owned by or ceded to the United States", is deleted as unnecessary.