

in this article" are deleted as unnecessary in light of the consolidation of the corporation tax provisions.

The parenthetical phrase "(domestic or foreign)", which formerly modified "corporation", is deleted as surplusage.

Defined terms: "Corporation" § 10-101  
 "Individual" § 10-101  
 "Maryland taxable income" § 10-101

10-103. COUNTY INCOME TAX.

(A) REQUIRED.

EACH COUNTY SHALL HAVE A COUNTY INCOME TAX MEASURED BY THE STATE INCOME TAX OF:

(1) EACH RESIDENT WHO ON THE LAST DAY OF THE TAXABLE YEAR:

(I) IS DOMICILED IN THE COUNTY; OR

(II) MAINTAINS A PRINCIPAL RESIDENCE OR A PLACE OF ABODE IN THE COUNTY;

(2) EACH FIDUCIARY OF AN ESTATE THAT IS PRINCIPALLY ADMINISTERED IN THE COUNTY; AND

(3) EXCEPT AS PROVIDED IN § 10-807(B) OF THIS TITLE, A NONRESIDENT WHO DERIVES INCOME FROM WAGES FOR EMPLOYMENT IN THE COUNTY.

(B) LIMITATION.

EXCEPT FOR THE COUNTY INCOME TAX, A COUNTY, MUNICIPAL CORPORATION, SPECIAL TAXING DISTRICT, OR OTHER POLITICAL SUBDIVISION MAY NOT IMPOSE A GENERAL LOCAL INCOME, EARNINGS, OR PAYROLL TAX, A GENERAL OCCUPATIONAL LICENSE TAX, OR A GENERAL LICENSE OR PERMIT TAX BASED ON INCOME, EARNINGS, OR GROSS RECEIPTS.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and third sentences of former Art. 81, § 323A and the first, fourth, and fifth sentences of § 283(a) and the first clause of the first sentence of (a-1).

In the introductory language of subsection (a) of this section, the defined term "county income tax" is substituted for the former references to "local income tax", and "the tax imposed by the county or by Baltimore City pursuant to this section", for clarity.