

CHAPTER 173

(House Bill 221)

AN ACT concerning

Income Tax - Filing of Returns

FOR the purpose of requiring certain individuals and certain corporations to file income tax returns under certain conditions; ~~establishing an effective date for providing for the effective date and application of this Act;~~ and generally relating to the filing of income tax returns.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 10-806 and 10-810
Annotated Code of Maryland
(1988 Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

10-806.

(a) Except as provided in subsection (b) of this section, each nonresident who has Maryland taxable income and is required to file a federal income tax return shall file an income tax return.

(b) A nonresident dependent who has Maryland taxable income shall file an income tax return if the dependent meets the requirements under § 10-805(b) of this subtitle.

(c) For county income tax purposes, a nonresident who derives income from wages for employment in a county shall file an income tax return, unless the Comptroller determines that each locality in which the nonresident resides:

(1) imposes no tax on the income of a Maryland resident derived from wages for employment in that locality;

(2) exempts that income from its tax on income; or

(3) allows a credit for that income and exempts that income from the withholding requirements for its tax on income.