

Article - Tax - General
Section 10-701
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:

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10-701.

An individual may claim a credit against the income tax for a taxable year for income tax withheld AND ESTIMATED TAX PAYMENTS MADE for the year under Subtitle 9 of this title.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989, and shall be applicable to all taxable years beginning after December 31, 1988.

Approved May 5, 1989.

CHAPTER 175

(House Bill 225)

AN ACT concerning

Franchise and Income Taxes - Refunds and Credits

FOR the purpose of altering the time frame during which a claim for a refund or a credit of certain taxes may be filed; limiting the amount of a refund or credit claim under certain conditions; providing for the application of this Act; and generally relating to franchise and income tax refunds and credits.

BY repealing

Article - Tax - General
Section 13-1104(c)
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BY adding to

Article - Tax - General