

Article - Tax - General
Section ~~10-401~~ 10-305(a) and 10-307(a)
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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10-207:

{(q)} The subtraction under subsection (a) of this section includes income of a nonresident:

{1} other than:

{i} income derived from real property or tangible personal property located in the State, whether the income is received directly or from a fiduciary;

{ii} income derived from a business, occupation, profession, or trade that is wholly carried on in the State;

{iii} the part, allocable to the State under § 10-401 of this title, of income derived from a business, occupation, profession, or trade that is carried on both within and without the State; and

{iv} income from Maryland State Lottery prizes and other gambling winnings derived in the State; and

{2} reduced by any loss or adjustment to income that:

{i} is included in computing federal adjusted gross income; and

{ii} is not attributable to Maryland sources. }

SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 10-207(r) through (z), respectively, of Article --- Tax --- General of the Annotated Code of Maryland be renumbered to be Section(s) 10-207(q) through (y), respectively.

SECTION 3. AND BE IT FURTHER ENACTED, That the laws of Maryland read as follows:

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