

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed retroactively, and shall apply to all divorce decrees, including those divorce decrees entered before July 1, 1989.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989.

Approved May 25, 1989.

CHAPTER 590

(Senate Bill 544)

AN ACT concerning

Income Tax - Gambling-Winnings
Winnings Derived from Wagering

FOR the purpose of providing for the withholding of State and local income taxes from certain payments of winnings from wagering in the State; providing that persons, including certain governmental entities, that make certain payments of winnings from wagering within the State are subject to certain withholding and reporting requirements under the income tax law; requiring persons receiving certain payments of winnings from wagering in the State to provide certain information to the person making the payment; defining certain terms; clarifying that winnings from wagering in the State are included in the Maryland taxable income of a nonresident; making a part of this Act contingent on the passage of another Act; providing for the applicability of this Act; and generally relating to the income taxation of certain winnings from wagering in the State.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 10-207(q), 10-815(b), 10-902(d), 10-905, 10-908, and 10-911
Annotated Code of Maryland
(1988 Volume)

BY repealing and reenacting, without amendments,

Article - Tax - General
Section 10-210(a)
Annotated Code of Maryland