

(1988 Volume)

(As enacted by Chapter (H.B. 229) of the Acts of the
General Assembly of 1989)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-210(b)(4)

Annotated Code of Maryland

(1988 Volume)

(As enacted by Chapter (H.B. 229) of the Acts of the
General Assembly of 1989)

BY repealing and reenacting, without amendments,

Article - Tax - General

Section 10-817, 10-822, 10-906, 10-909, 13-706, and 13-1007

Annotated Code of Maryland

(1988 Volume)

BY adding to

Article - Tax - General

Section 10-910(d)

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

10-207.

(g) 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,