

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] OR WINNINGS FROM ANY OTHER WAGERING, AS DEFINED IN § 10-905(E) OF THIS TITLE, 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 the Laws of Maryland read as follows:

Article - Tax - General

10-210.

(a) The amounts under this section are subtracted from the federal adjusted gross income of a nonresident to determine Maryland adjusted gross income.

(b) To the extent included in federal adjusted gross income, the subtraction under subsection (a) of this section includes all income other than:

(4) income from Maryland State Lottery prizes [and other gambling winnings derived] OR WINNINGS FROM ANY OTHER WAGERING, AS DEFINED IN § 10-905(E) OF THIS TITLE, in the State.

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

Article - Tax - General

10-815.

(b) [Each] UNLESS WITHHOLDING IS REQUIRED UNDER § 10-906 OF THIS TITLE, EACH individual who receives income of \$500 or more in cash or property from wagering, including the operation of a gambling machine or device and participation in an amusement, educational, or advertising program, contest, lottery, or raffle, shall file a declaration of estimated income tax.

10-817.

A person required to withhold income tax under § 10-906 of this title shall file an income tax withholding return.