

(I) MARYLAND STATE INCOME TAX IS NOT REQUIRED TO BE WITHHELD FROM THE SALARY OR WAGES OF THE OFFICER OR EMPLOYEE UNDER TITLE 10, SUBTITLE 9, PART II OF THE TAX - GENERAL ARTICLE; AND

(II) THE STATE WHERE THE OFFICER OR EMPLOYEE RESIDES WITHHOLDS, AND PAYS TO THE COMPTROLLER OF MARYLAND, MARYLAND STATE INCOME TAX FROM THE SALARIES OR WAGES OF MARYLAND RESIDENTS WHO ARE EMPLOYED BY THAT STATE.

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, 1990. Notwithstanding the delayed applicability of this Act, the Central Payroll Bureau, in cooperation with the Income Tax Division of the Office of the Comptroller shall, beginning July 1, 1989, correspond with the appropriate income tax collecting and state employee payroll agencies of the states of Delaware, Pennsylvania, Virginia, and West Virginia and of the District of Columbia to seek reciprocal agreements with each of those jurisdictions regarding the mutual withholding of foreign state income tax of nonresident State employees.

Approved May 25, 1989.

CHAPTER 676

(House Bill 656)

AN ACT concerning

Sales and Use Tax - Exemption for Nonprofit Charitable,
Educational, or Religious Organizations

FOR the purpose of expanding the exemption from the sales and use tax of sales to certain nonprofit organizations ~~to include nonprofit organizations that provide services within the State on a routine and substantial basis~~ under certain circumstances.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 11-204(a)(3)
Annotated Code of Maryland
(1988 Volume)