

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

~~10-822.~~

~~(D) A PERSON REQUIRED TO WITHHOLD INCOME TAX UNDER § 10-908.1 OF THIS TITLE SHALL COMPLETE AND FILE WITH THE COMPTROLLER A WITHHOLDING RETURN ON OR BEFORE THE 15TH DAY OF THE MONTH FOLLOWING THE DATE ON WHICH THE SALE OCCURS.~~

~~10-905.~~

~~(e) "Payment subject to withholding" means:~~

~~(1) an annuity or sick pay payment described in § 3402(e) of the Internal Revenue Code;~~

~~(2) income that is subject to the income tax and is distributed by a fiduciary to a nonresident alien; [and]~~

~~(3) a payment of winnings derived from wagering in the State if the payment is subject to withholding under § 3402 of the Internal Revenue Code; AND~~

~~(4) PROCEEDS FROM THE SALE OF REAL PROPERTY AND ASSOCIATED PERSONAL PROPERTY OWNED BY A NONRESIDENT VENDOR.~~

~~(d) (1) "Payor" means a person responsible to make a payment subject to withholding;~~

~~(2) "Payor" includes:~~

~~(i) the federal government;~~

~~(ii) the State;~~

~~(iii) a county, municipal corporation, political subdivision, or instrumentality of the State;~~

~~(iv) another state to the extent that functions of its government are carried on or performed in this State; [and]~~

~~(v) if the payor is a corporation:~~

~~1. any officer of the corporation who exercises direct control over its fiscal management; and~~

~~2. any agent of the corporation who has a duty to withhold income tax from payments subject to withholding; AND~~

~~(VI) A REAL ESTATE REPORTING PERSON, AS REQUIRED UNDER § 10-908.1 OF THIS SUBTITLE.~~