providing for the application of this Act; and generally relating to the imposition of the county income tax on certain income of nonresidents earned in the county.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-103, 10-806(c), and 10-907(a)

Annotated Code of Maryland

(1988 Volume and 1992 Supplement)

Reciprocal Taxing Agreements -- Study of State Actions

FOR the purpose of requiring the comptroller to prepare a certain study; specifying certain items to be addressed by the study; specifying that the Comptroller may request information or assistance for the preparation of the study; specifying a date for the submission of the study to certain committees of the General Assembly; providing for the termination of this Act under certain circumstances; and generally relating to a study to be prepared by the Comptroller.

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

Article - Tax - General

10-103.

(A) IN THIS SECTION, "EARNED INCOME" HAS THE MEANING STATED IN § 32(C)(2) OF THE INTERNAL REVENUE CODE.

[(a)](B) Each county shall have a county income tax measured by the State income tax of:

(1) each resident, other than a fiduciary, who on the last day of the taxable year:

(i) is domiciled in the county; or

(ii) maintains a principal residence or a place of abode in the county;

(2) each personal representative of an estate if the decedent was domiciled in the county on the date of the decedent's death;

(3) each resident fiduciary of:

(i) a trust that is principally administered in the county; or

(ii) a trust that is otherwise principally connected to the county and is not principally administered in the State; and

(4) [except as provided in § 10-806(c) of this title] SUBJECT TO SUBSECTION (D) OF THIS SECTION, a nonresident who derives EARNED income from [salary, wages, or other compensation for personal services for] employment in the county.