

~~[(b)](C) Except for the county income tax, a county, municipal corporation, special taxing district, or other political subdivision may not impose a general local income, earnings, or payroll tax, a general occupational license tax, or a general license or permit tax based on income, earnings, or gross receipts.~~

~~(D) (1) THE COUNTY INCOME TAX ON A NONRESIDENT IS MEASURED BY THE STATE INCOME TAX ATTRIBUTABLE TO THE EARNED INCOME OF THE NONRESIDENT THAT IS DERIVED FROM EMPLOYMENT IN THAT COUNTY.~~

~~(2) THE COUNTY INCOME TAX DOES NOT APPLY TO A NONRESIDENT WHO RESIDES IN A STATE THAT HAS ENTERED INTO A RECIPROCAL AGREEMENT WITH THE COMPTROLLER UNDER § 10-907(A) OF THIS TITLE.~~

~~10-806.~~

~~(e) For county income tax purposes, a nonresident who derives EARNED income, AS DEFINED IN § 32(C)(2) OF THE INTERNAL REVENUE CODE, from [salary, wages, or other compensation for personal services for] employment in a county shall file an income tax return, unless [the Comptroller determines that each locality in which the nonresident resides:~~

~~(1) imposes no tax on the income of a Maryland resident derived from wages for employment in that locality;~~

~~(2) exempts that income from its tax on income; or~~

~~(3) allows a credit for that income and exempts that income from the withholding requirements for its tax on income] THE NONRESIDENT RESIDES IN A STATE THAT HAS ENTERED INTO A RECIPROCAL AGREEMENT WITH THE COMPTROLLER UNDER § 10-907(A) OF THIS TITLE.~~

~~10-907.~~

~~(a) Income tax is not required to be withheld at the time wages are paid to a nonresident if:~~

~~(1) for State income tax AND COUNTY INCOME TAX withholding purposes the Comptroller and the state in which the nonresident resides have agreed in writing to allow a reciprocal exemption from tax and withholding for the wages of residents of each state that are earned in the other state;~~

~~[(2) for county income tax withholding purposes:~~

~~(i) the nonresident derives wages from employment in a county; and~~

~~(ii) the Comptroller determines that each locality in which the nonresident resides:~~

~~1. imposes no tax on the income of a Maryland resident from wages from employment in that locality;~~

~~2. exempts that income from its tax on income; or~~