

~~Article Tax General~~~~Section 10-103, 10-806(e), 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(e) 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.~~

~~[(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.~~