

(C) WHEN DEDUCTION ALLOWED.

THIS SECTION APPLIES ONLY IF:

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

(2) THE STATE WHERE THE OFFICER OR EMPLOYEE RESIDES:

(I) WITHHOLDS MARYLAND STATE INCOME TAX FROM THE WAGES OF MARYLAND RESIDENTS WHO ARE EMPLOYED BY THAT STATE; AND

(II) PAYS OVER THE AMOUNT WITHHELD TO THE MARYLAND STATE COMPTROLLER.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 64A, § 38A(e)(1)(ii), (2), and (3).

Subsection (a) of this section is revised as a scope section rather than as a definition of "[f]oreign state income tax" for clarity.

Defined term: "State" § 1-101

6-404. PROHIBITED ACTS.

(A) PROHIBITED PAYMENTS.

(1) THIS SUBSECTION DOES NOT APPLY TO THE WAGES OF AN EMPLOYEE HOLDING A TEMPORARY PENDING, EMERGENCY, OR TEMPORARY EXTRA POSITION UNDER § 4-306, § 12-101, OR § 12-102 OF THIS ARTICLE.

(2) AN OFFICER OF THIS STATE MAY NOT PARTICIPATE, IN ANY WAY, IN PAYING OR APPROVING ANY WAGES FOR CLASSIFIED SERVICES TO AN INDIVIDUAL WHO IS NOT A CLASSIFIED SERVICE EMPLOYEE.

(B) PAYROLL AUTHORIZATION.

SUBJECT TO THE APPROVAL OF THE GOVERNOR, THE SECRETARY MAY ADOPT REGULATIONS THAT PROHIBIT A STATE OFFICER FROM PAYING A CLASSIFIED SERVICE EMPLOYEE ANY WAGES UNLESS:

(1) THE OFFICER HAS A PAYROLL AUTHORIZATION FROM THE SECRETARY THAT LISTS:

(I) THE NAME OF THAT EMPLOYEE;

(II) THE AMOUNT TO BE PAID TO THAT EMPLOYEE; AND

(III) THE SERVICES FOR WHICH PAYMENT IS TO BE PAID; AND