

Annotated Code of Maryland
(1988 Volume and 1993 Supplement)

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

Article - Tax - General

10-807.

(A) [A] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A husband and wife who file a joint federal income tax return shall file a joint Maryland income tax return.

(B) A HUSBAND AND WIFE WHO FILE A JOINT FEDERAL INCOME TAX RETURN MAY FILE SEPARATE STATE INCOME TAX RETURNS IF:

- (1) ONE SPOUSE IS A RESIDENT AND THE OTHER SPOUSE IS A NONRESIDENT;
- (2) THE SPOUSES ARE DOMICILED, OR MAINTAIN PRINCIPAL PLACES OF ABODE, IN DIFFERENT COUNTIES ON THE LAST DAY OF THE TAXABLE YEAR;
- (3) THE SPOUSES HAVE DIFFERENT TAXABLE PERIODS; OR
- (4) THE COMPTROLLER DETERMINES CIRCUMSTANCES WARRANT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1994.

Approved May 2, 1994.

CHAPTER 139

(Senate Bill 118)

AN ACT concerning

~~Income Tax~~ Taxes - Appeals

FOR the purpose of altering provisions relating to income tax assessment appeals to provide for an informal administrative hearing; clarifying that the Comptroller or an employee expressly designated by the Comptroller shall take certain actions on appeals of certain tax assessments or denials of refund claims; providing for the application of this Act; and generally relating to income tax assessment appeals.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 13-508

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