

Article - Tax - General

Section 10-204(a)

Annotated Code of Maryland

(1988 Volume and 1996 Supplement)

BY adding to

Article - Tax - General

Section 10-204(h), 10-224, and 10-708 Section 2-104(d), 10-106(d), and 11-107

Annotated Code of Maryland

(1988 Volume and 1996 Supplement)

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

Article - Tax - General

~~2-106.~~

(a) (1) ~~In this section the following words have the meanings indicated.~~

(2) ~~"Nonresident" has the meaning stated in § 10-101 of this article.~~

(3) ~~"Resident" has the meaning stated in § 10-101 of this article.~~

(4) ~~"Wages" has the meaning stated in § 10-905(e-1) of this article.~~

(b) (1) ~~The Comptroller shall prepare income tax tables to show the income tax for an individual.~~

(2) ~~The Comptroller shall prepare tables based on Maryland taxable income that provide for:~~

(i) ~~income intervals not exceeding \$100 for Maryland taxable income;~~
~~{and}~~

(ii) ~~the State income tax due for each income interval; AND~~

(iii) ~~THE COUNTY INCOME TAX DUE FOR EACH INCOME INTERVAL.~~

(3) ~~The [State] income tax for each interval is the whole dollar amount of tax for the income that is at the midway point of the interval.~~

(c) (1) ~~The Comptroller shall prepare income tax withholding tables that show the income tax to be withheld from wages. The Comptroller may prepare separate tables for residents and nonresidents.~~

(2) ~~The withholding tables shall provide for:~~

(i) ~~wages for each withholding period allowable under § 10-909 of this article; and~~

(ii) ~~the [State] income tax required to be withheld for a withholding period, after:~~