

- (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(c) of this title, a nonresident who derives income from salary, wages, or other compensation for personal services for employment in the county.

10-105.

(a) The State income tax rate for an individual is:

- (1) 2% of Maryland taxable income of \$1 through \$1,000;
- (2) 3% of Maryland taxable income of \$1,001 through \$2,000;
- (3) 4% of Maryland taxable income of \$2,001 through \$3,000; and
- (4) [5% of] FOR Maryland taxable income in excess of \$3,000:

~~(I) 4.85% 4.9% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1997 BUT BEFORE JANUARY 1, 1999; AND~~

~~(II) 4.70% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1998 BUT BEFORE JANUARY 1, 2000; AND~~

~~(III) ~~(II)~~ 4.50% 4.8% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1999-1998.~~

(I) 4.95% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1997 BUT BEFORE JANUARY 1, 1999;

(II) 4.9% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1998 BUT BEFORE JANUARY 1, 2000;

(III) 4.85% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1999 BUT BEFORE JANUARY 1, 2001;

(IV) 4.8% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2000 BUT BEFORE JANUARY 1, 2002; AND

(V) 4.75% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2001.