

Article - Tax - General

10-106.

(a) (1) Each county shall set, by ordinance or resolution, a county income tax equal to at least 20% but not more than 60%, to be applied to the State income tax for an individual, modified as provided under subsection [(d)] (C) of this section.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 10-106(a)(1) of the Tax - General Article.

Occurred: As a result of Ch. 399, Acts of 1998.

10-205.

(h) (3) The cumulative amount of the addition under this subsection for the taxable year and all prior taxable years may not exceed the cumulative amount allowed as a subtraction under [§ 10-208(m)] § 10-208(N) of this subtitle for the taxable year and all prior taxable years for the individual's payments to the higher education investment contract under which the refund is received.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 10-205(h)(3) of the Tax - General Article.

Occurred: As a result of Chs. 324, 325, and 572, Acts of 1998.

10-710.

(b) (2) The credit allowed under this section may not exceed the lesser of:

- (i) \$5,000; or
- (ii) \$100 for each employee IN THE STATE covered by long-term care insurance provided under the employee benefit package.

DRAFTER'S NOTE:

Error: Omitted words in § 10-710(b)(2) of the Tax - General Article.

Occurred: Ch. 7, Acts of 1998.

10-906.

(d) If an employer or payor negligently fails to withhold or to pay income tax in accordance with subsection (a) of this section, personal liability for that income tax extends:

- (1) to the employer or payor;
- (2) if the employer or payor is a corporation, to: