

(i) any officer of the corporation who exercises direct control over its fiscal management; or

(ii) any agent of the corporation who is required to withhold and pay the income tax; and

(3) if the employer or payor is a limited liability company as defined under Title 4A of the Corporations and Associations Article or a limited liability partnership as defined under Title 9 or Title 9A of the Corporations and Associations Article, including a limited partnership registered as a limited liability limited partnership, to:

(i) any person who exercises direct control over its fiscal management; and

(ii) any agent of the limited liability company or limited liability partnership who is required to withhold and pay the income tax.

**DRAFTER'S NOTE:**

Error: Obsolete cross-reference in § 10-906(d)(3) of the Tax - General Article.

Occurred: Ch. 743, Acts of 1998. Correction by the publisher of the Annotated Code in the 1998 Supplement to the 1997 Replacement Volume is validated by this Act.

**Article - Tax - Property**

9-220.

(d) To qualify for a property tax credit under this section, a land trust shall:

(1) be certified by the Maryland Environmental Trust to be a land trust in good standing and to have a cooperative agreement in effect; and

(2) obtain a written certification every 5 years beginning July 1, 1998, or as scheduled by the Maryland Environmental Trust.

**DRAFTER'S NOTE:**

Error: Incorrect word usage in § 9-220(d) of the Tax - Property Article.

Occurred: Ch. 355, Acts of 1998. Correction by the publisher of the Annotated Code in the 1998 Supplement of the Tax - Property Article is validated by this Act.

14-918.

IF A UNIT OF THE STATE PAYS A REFUND OF ANY TAX, FEE, CHARGE, PENALTY, OR INTEREST THAT WAS DISTRIBUTED TO A COUNTY OR MUNICIPAL CORPORATION, THE UNIT OF THE STATE SHALL DEDUCT THE AMOUNT REFUNDED FROM A SUBSEQUENT DISTRIBUTION OF THE TAX, FEE, CHARGE, PENALTY, OR INTEREST TO THAT COUNTY OR MUNICIPAL CORPORATION.