

(2) is operated by a motor carrier that has obtained a trip permit under § 9-219(c) of this subtitle [; or

(3) is exempt under § 9-208(c) of this subtitle from reporting].

DRAFTER'S NOTE:

Error: Obsolete cross-reference in § 9-203 of the Tax - General Article.

Occurred: As a result of Ch. 411, Acts of 1997.

10-707.

(a) An individual may claim a credit against the State income tax for a taxable year in the amount specified in subsection (b) of this section for property tax paid in that taxable year for owner-occupied, residential real property that is granted a property tax credit under § 9-317(e), [§ 9-318(d)] § 9-318(D), or § 9-326 of the Tax - Property Article.

(b) The credit shall equal the amount of the property tax credit granted for property tax paid under § 9-317(e), [§ 9-318(d)] § 9-318(D), or § 9-326 of the Tax - Property Article.

DRAFTER'S NOTE:

Error: Omitted commas in § 10-707(a) and (b) of the Tax - General Article.

Occurred: As a result of Chs. 653 and 662, Acts of 2000. Correction by the publisher of the Annotated Code in the 2002 Supplement to the Tax - General Article is ratified by this Act.

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:

(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.