

TO A PERSON FOR THE PERIOD IMMEDIATELY FOLLOWING A PERIOD FOR WHICH THE PERSON PREVIOUSLY POSSESSED THE SAME OR A SUBSTANTIALLY SIMILAR LICENSE.

(B) BEFORE ANY LICENSE OR PERMIT ISSUED BY THE COMPTROLLER MAY BE RENEWED, THE COMPTROLLER SHALL VERIFY THAT THE APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.

2-106.

(c) (3) The total amounts required under the tables to be withheld during a taxable year shall approximate[, as closely as possible,] the total [State] income tax due on the wages for the year, DETERMINED AS PROVIDED IN SUBSECTION (F) OF THIS SECTION.

(d) (3) The total percentages required under the schedules to be withheld during a taxable year shall approximate[, as closely as possible,] the [State] income tax due on the wages for the year, DETERMINED AS PROVIDED IN SUBSECTION (F) OF THIS SECTION.

(F) THE TOTAL INCOME TAX REQUIRED TO BE WITHHELD ON WAGES FOR PURPOSES OF THE WITHHOLDING TABLES AND WITHHOLDING SCHEDULES UNDER THIS SECTION SHALL BE CALCULATED WITHOUT REGARD TO THE STATE INCOME TAX RATES SET FORTH UNDER § 10-105(A)(1) THROUGH (3) OF THIS ARTICLE.

10-822.

(a) (1) Except as provided in paragraphs (2) and (3) of this subsection, each person required under § 10-906 of this title to withhold income tax shall complete and file with the Comptroller a quarterly income tax withholding return, on or before the last day of the month that follows the calendar quarter in which that income tax was withheld.

(2) [If] SUBJECT TO SUBSECTION (B) OF THIS SECTION, IF the person reasonably expects the total amount of income tax required to be withheld in a quarterly period to be \$700 or more, instead of a quarterly income tax withholding return the person shall complete and file with the Comptroller a monthly income tax withholding return:

- (i) for the month of January, on or before February 15;
- (ii) for the month of February, on or before March 15;
- (iii) for the month of March, on or before April [30] 15;
- (iv) for the month of April, on or before May 15;
- (v) for the month of May, on or before June 15;
- (vi) for the month of June, on or before July [31] 15;