

regarding this very issue. At this juncture, I believe it is prudent to wait until the Judiciary rules on the matter.

For the above stated reasons, I have vetoed House Bill 753.

Sincerely,  
Robert L. Ehrlich, Jr.  
Governor

### House Bill No. 753

AN ACT concerning

#### **Tax Administration and Compliance** **Taxes and Revenues**

~~FOR the purpose of repealing certain credits and discounts allowed certain vendors for collecting and remitting to the State certain taxes, fees, and surcharges; requiring that before certain licenses or permits issued by the State are renewed, the issuing authority shall verify through the Office of the Comptroller that certain taxes and unemployment contributions have been paid or that payment has been provided for in a certain manner; requiring certain fiduciary institutions to disclose certain information requested by the Comptroller relative to certain accounts in the name of an individual whose property is subject to a tax lien; providing that certain provisions of law do not prohibit a fiduciary institution from disclosing certain financial records that the Comptroller determines are necessary to enforce the tax laws of the State; altering the time for filing of certain income tax withholding returns under certain circumstances; altering a certain definition to include winnings derived from pari-mutuel wagering in certain provisions of law concerning income subject to withholding for income tax purposes; requiring an employer to base withholding for an employee on not more than the actual number of exemptions allowed on the employee's prior year's return under certain circumstances; requiring the transferee of certain property to withhold and remit to the Comptroller a certain part of the total payment for property that is sold or exchanged by certain nonresidents of the State or certain out-of-state entities; providing that the amounts required to be withheld on the sale or exchange of certain property by certain nonresidents and certain out-of-state entities are a personal liability of the transferee of the property and a lien on the property of the transferee for a certain period of time; requiring that certain instruments of writing include a description of the total payment for the property in the recitals or the acknowledgment of the instrument or in a certain affidavit; providing that certain instruments of writing may not be recorded unless a certain part of the total payment is paid to the clerk of the circuit court or the Department of Assessments and Taxation; requiring the clerks and the Department of Assessments and Taxation to collect the amounts and pay over those amounts to the Comptroller; providing that amounts collected and paid over are deemed paid to the Comptroller on behalf of the transferor; altering certain due dates for the filing of a sales and use tax return; altering certain limitations on certain~~