

~~10-910.~~

~~(b) (1) [An] EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, AN employer shall base withholding for an employee:~~

~~[(1)] (I) on the number of exemptions stated in the exemption certificate that the employee files; or~~

~~[(2)] (II) if the employee fails to file an exemption certificate or files an invalid certificate under subsection (c) of this section, on 1 exemption.~~

~~(2) IF THE COMPTROLLER NOTIFIES AN EMPLOYER THAT AN EMPLOYEE HAS AN UNPAID TAX LIABILITY, THE EMPLOYER SHALL BASE WITHHOLDING FOR THE EMPLOYEE ON A NUMBER OF EXEMPTIONS NOT EXCEEDING THE ACTUAL NUMBER OF EXEMPTIONS ALLOWED ON THE EMPLOYEE'S PRIOR YEAR'S INCOME TAX RETURN, AS SPECIFIED BY THE COMPTROLLER.~~

~~10-912.~~

~~(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.~~

~~(2) "NONRESIDENT CORPORATION" MEANS A CORPORATION THAT:~~

~~(I) IS NOT INCORPORATED IN THE STATE; AND~~

~~(II) IS NOT QUALIFIED BY THE DEPARTMENT OF ASSESSMENTS AND TAXATION TO DO BUSINESS IN THE STATE.~~

~~(3) "TOTAL PAYMENT" MEANS THE NET PROCEEDS OF A SALE ACTUALLY PAID TO A NONRESIDENT OR NONRESIDENT CORPORATION TRANSFEROR INCLUDING THE FAIR MARKET VALUE OF ANY PROPERTY TO BE TRANSFERRED TO THE TRANSFEROR.~~

~~(B) IN A SALE OR EXCHANGE OF REAL PROPERTY AND ASSOCIATED TANGIBLE PERSONAL PROPERTY OWNED BY A NONRESIDENT OR NONRESIDENT CORPORATION, THE TRANSFEREE OF THE PROPERTY SHALL DEDUCT AND WITHHOLD FROM THE PAYMENT TO THE TRANSFEROR AN AMOUNT EQUAL TO 3% OF THE TOTAL PAYMENT.~~

~~(C) (1) A TRANSFEREE SUBJECT TO THE WITHHOLDING, DEDUCTION, AND PAYMENT PROVISIONS OF THIS SECTION IS PERSONALLY LIABLE FOR ALL AMOUNTS WITHHELD OR REQUIRED TO BE WITHHELD.~~

~~(2) THE AMOUNT REQUIRED TO BE WITHHELD UNDER THE PROVISIONS OF THIS SECTION SHALL, UNTIL REMITTED, CONSTITUTE A LIEN UPON THE PROPERTY OF THE TRANSFEREE.~~

~~(D) WITHIN 3 BUSINESS DAYS AFTER THE DATE OF CLOSING ON THE SALE OR EXCHANGE OF THE PROPERTY, THE TRANSFEREE SHALL PAY OVER TO THE COMPTROLLER THE AMOUNT DEDUCTED AND WITHHELD UNDER SUBSECTION (B) OF THIS SECTION, USING FORMS PRESCRIBED BY THE COMPTROLLER.~~