

INDEX

	Chapter	Page
Immigrants — <u>See</u> Aliens		
Immunity — <u>See</u> Liability; Sovereign Immunity		
Impact Fees — <u>See</u> Development Fees and Taxes		
Incinerators — <u>See</u> Refuse Disposal		
Income Tax --		
Assessment arising out of amended income tax return, restriction and deadline, provisions added	7	815
Interest and penalty for failure to pay estimated taxes, assessment by tax collector, provisions altered	203	1836
Nonresident contractors, withholding payment of portion of contract price for purposes of payment of taxes that may be owed by contractor, provisions added	203	1836
Number of exemptions on which employer shall base withholding for an employee, provisions altered	203	1831
Refund or credit that is affirmed by an administrative board decision or appeal of such decision, claim deadline established .	71 72	1165 1166
Sale of real property by nonresidents, payment of percentage of net proceeds to clerk of circuit court or Department of Assessments and Taxation before transaction may be recorded, requirements added	203	1831
Tax credits to employer for wages, child care, and transportation costs of employee who is welfare recipient or person with disability, termination date extended	454	3081
Total required to be withheld on wages for purposes of withholding tables and withholding schedules, calculation, provisions altered	203	1829
Volunteer police, police auxiliary, fire, rescue, and emergency medical services personnel tax deduction program, eligibility of active military service, civilian support, or merchant marine personnel for program, provisions added	267	2204
Withholding of winnings derived from pari-mutuel wagering, provisions added	203	1830
Withholding returns, frequency and deadlines for filing, provisions altered	203	1829
Indigent Persons --		
Shelter and nutrition services, appropriation for	202	1626
Shelter and Transitional Housing Facilities Grant Program, bond funds for	204	1863
Industry and Technology --		
Calvert County --		
Economic Development Incentive Fund, establishment and management, provisions added	350	2463