

Article - Tax - General

Section 10-210(f)

Annotated Code of Maryland

(1997 Replacement Volume and 2003 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-907(a)

Annotated Code of Maryland

(1997 Replacement Volume and 2003 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Corporations and Associations**

7-201.

This subtitle does not apply to:

(1) An insurance company subject to the provisions of the Insurance Article;

(2) A railroad operating in this State;

(3) A national bank that:

(i) Has its main office located in this State; or

(ii) Does not maintain a branch in this State; [or]

(4) A federal credit union; OR

(5) A FOREIGN NONSTOCK CORPORATION WHOSE ONLY ACTIVITY IN THIS STATE IS SUPPLYING POLICE, FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL ON A NONPROFIT BASIS TO ASSIST IN AN AREA COVERED BY A STATE OF EMERGENCY DECLARED BY THE GOVERNOR UNDER ARTICLE 16A, § 6A OF THE CODE.

**Article - Tax - General**

10-210.

(F) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES INCOME DERIVED FROM WAGES THAT ARE EARNED IN THE STATE BY A NONRESIDENT RENDERING POLICE, FIRE, RESCUE, OR EMERGENCY SERVICES IN AN AREA COVERED UNDER A STATE OF EMERGENCY DECLARED BY THE GOVERNOR UNDER ARTICLE 16A, § 6A OF THE CODE IF THE WAGES ARE PAID BY:

(1) A NONPROFIT ORGANIZATION NOT REGISTERED TO DO BUSINESS IN THE STATE AND NOT OTHERWISE DOING BUSINESS IN THE STATE; OR

(2) A STATE, COUNTY, OR POLITICAL SUBDIVISION OF A STATE, OTHER THAN THE STATE OF MARYLAND.