

Section 10-905(c), 10-907(b), and 10-908(c)
Annotated Code of Maryland
(2004 Replacement Volume and 2006 Supplement)

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

Article - Tax General

10-905.

(a) In this Part II of this subtitle the following words have the meanings indicated.

(A-1) "ANNUITY, SICK PAY, OR RETIREMENT DISTRIBUTION" MEANS:

(1) AN ANNUITY OR SICK PAY PAYMENT DESCRIBED IN § 3402(O) OF THE INTERNAL REVENUE CODE; OR

(2) A DESIGNATED DISTRIBUTION AS DEFINED IN § 3405(E) OF THE INTERNAL REVENUE CODE OTHER THAN AN ELIGIBLE ROLLOVER DISTRIBUTION WITHIN THE MEANING OF § 3405(C) OF THE INTERNAL REVENUE CODE.

(c) "Payment subject to withholding" means:

(1) [an annuity or sick pay payment described in § 3402(o) of the Internal Revenue Code] **AN ANNUITY, SICK PAY, OR RETIREMENT DISTRIBUTION;**

(2) income that is subject to the income tax and is distributed by a fiduciary to a nonresident alien;

(3) a payment of winnings derived from wagering in the State if the payment is subject to withholding under § 3402 of the Internal Revenue Code; and

(4) a payment of a death benefit by the Board of Trustees of the State Retirement and Pension System.

(d) (1) "Payor" means a person responsible to make a payment subject to withholding.

10-907.