

~~INSURANCE PREMIUM SUBSIDY FUND ESTABLISHED IN § 15-705 OF THE HEALTH GENERAL ARTICLE.~~

~~10-910.~~

~~(b) (1) Except as provided in [paragraph (2)] PARAGRAPHS (2) AND (3) of this subsection, an employer shall base withholding for an employee:~~

~~(i) on the number of exemptions stated in the exemption certificate that the employee files; or~~

~~(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, that the employee failed to file a required Maryland income tax return, or that an employee is subject to a tax refund interception request, the employer shall base withholding for the employee:~~

~~(i) 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; or~~

~~(ii) if the employee failed to file a required Maryland income tax return, on 1 exemption.~~

~~(3) (1) IN THIS PARAGRAPH, "APPLICABLE POVERTY INCOME LEVEL", "HEALTH CARE COVERAGE", AND "POVERTY INCOME STANDARD" HAVE THE MEANINGS STATED IN § 10-106.2 OF THIS TITLE.~~

~~(H) AN EMPLOYER SHALL BASE WITHHOLDING FOR AN EMPLOYEE ON ZERO EXEMPTIONS IF THE COMPENSATION OF THE EMPLOYEE IS EXPECTED TO EXCEED 500% OF THE APPLICABLE POVERTY INCOME LEVEL IN ANY TAX YEAR AND THE EMPLOYEE DOES NOT HAVE HEALTH CARE COVERAGE FROM THE EMPLOYER OR HAS NOT PRESENTED THE EMPLOYER WITH A CERTIFICATION OF OTHER HEALTH CARE COVERAGE.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:~~

~~Article Health General~~

~~SUBTITLE 8. INTERNET PORTAL FOR COORDINATED ACCESS TO HEALTH AND HUMAN SERVICES PROGRAMS AND BENEFITS.~~