

maintain a regular place of business in the State, pending certain tax compliance verification.

BY repealing

Article - Tax - General

Section 13-803

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

[13-803.

(a) (1) In this section the following words have the meanings indicated.

(2) "Nonresident contractor" means a contractor that does not maintain a regular place of business in this State.

(3) (i) "Regular place of business" means:

1. a bona fide office, other than a statutory office;
2. a factory;
3. a warehouse; or
4. any other space in this State:

A. at which a person is doing business in its own name in a regular and systematic manner; and

B. that is continuously maintained, occupied, and used by the person in carrying on its business through its regular employees regularly in attendance.

(ii) "Regular place of business" does not include a temporary office at the site of construction.

(b) (1) Except as provided in paragraph (2) or (3) of this subsection, any person doing business with a nonresident contractor under a contract that equals or exceeds \$50,000 or reasonably can be expected to equal or exceed \$50,000 shall