

~~(c) (1) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT BE CLAIMED BY:~~

~~(i) A FIDUCIARY; OR~~

~~(ii) AN INDIVIDUAL WHO MAY BE CLAIMED AS A DEPENDENT ON ANOTHER INDIVIDUAL'S TAX RETURN.~~

~~(2) OF THE CREDIT ALLOWED UNDER THIS SECTION, AN INDIVIDUAL WHO IS A NONRESIDENT OR IS A RESIDENT OF THE STATE FOR ONLY A PART OF THE YEAR SHALL BE ALLOWED A FRACTION:~~

~~(i) THE NUMERATOR OF WHICH IS THE INDIVIDUAL'S MARYLAND ADJUSTED GROSS INCOME; AND~~

~~(ii) THE DENOMINATOR OF WHICH IS THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME.~~

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(d) A payor shall withhold from a payment subject to withholding of winnings derived from wagering:

(1) if the payee is a resident, a rate equal to the sum of 3.0% and the top marginal State income tax rate for individuals under § 10-105(a) of this title, applied to the payment; and

(2) if the payee is a nonresident, a rate equal to the sum of the rate of the tax imposed under § 10-106.1 of this title and the top marginal State income tax rate for individuals under § 10-105(a) of this title, applied to the payment.

(e) The Board of Trustees of the State Retirement and Pension System shall withhold from a payment of a death benefit to a resident payee the sum of:

(1) [the top marginal State income tax rate for individuals under § 10-105(a) of this title applied to] 4.75% OF the payment; and

(2) the county income tax rate applied to the payment.

(f) If a payment to a resident payee is a designated distribution that is an eligible rollover distribution within the meaning of § 3405(c) of the Internal Revenue Code and the payment is subject to mandatory withholding of federal income tax, the payor shall withhold from the payment [the sum of 3% and the top marginal State