

10-909.

The income tax required to be withheld under § 10-908 of this subtitle shall be withheld:

- (1) by a payor other than a fiduciary or S corporation and by an employer:
 - (i) on the basis of each weekly, 2-week, semimonthly, or monthly regular period of payment; or
 - (ii) if there is no regular period of payment as specified in subitem (i) of this item, on a daily basis; AND
- (2) by a payor who is a fiduciary, on a quarterly basis[; and
- (3) by a payor who is an S corporation, on or before the date on which the S corporation is required under this title to file an income tax return].

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991 and shall be applicable to all taxable years beginning after December 31, 1990.

Approved April 30, 1991.

CHAPTER 87

(Senate Bill 90)

AN ACT concerning

Dorchester County – Alcoholic Beverages – Dispensary System Profits

FOR the purpose of repealing the maximum limitation on the amount of money the County Commissioners of Dorchester County may pay to the Cambridge, Maryland, Hospital, Inc. from the net profits gained from the operation of the county alcoholic beverages dispensary system; repealing a certain requirement relating to usage of the funds for the nurse’s training school; making stylistic changes; and clarifying language.

BY repealing and reenacting, with amendments,

Article 2B – Alcoholic Beverages

Section 172(b)

Annotated Code of Maryland

(1990 Replacement Volume)

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

Article 2B – Alcoholic Beverages