

(4) To address gaps in the delivery of State service and to make recommendations designed to contain costs associated with arthritis prevention, treatment, and vocational training;

(5) To coordinate the activities of public and private agencies, medical schools, and related professional groups to improve the quality of life for individuals with arthritis and their families; and

(6) To submit a report annually to the Governor on the work of the [Commission] ADVISORY COUNCIL.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1992.

Approved May 5, 1992.

CHAPTER 72

(Senate Bill 97)

AN ACT concerning

Income Tax - Returns on Withholding - Reporting Requirements

FOR the purpose of altering the requirements for the filing of quarterly returns on withholding; providing for a certain effective date; and generally relating to State income tax.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-822

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

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

Article - Tax - General

10-822.

(a) Each person required under § 10-906 of this title to withhold income tax shall complete and file with the Comptroller:

(1) a quarterly income tax withholding return, on or before the last day of the month that follows the calendar quarter in which that income tax was withheld; or

(2) if the person reasonably expects the total amount of income tax required to be withheld in a quarterly period to be [\$300] \$400 or more, a monthly income tax withholding return: