

10-804.

(d) Each resident shall include on the income tax return of the resident:

(1) FOR AN INDIVIDUAL OTHER THAN A FIDUCIARY, the name of the county and municipal corporation, if any, where the resident resides; AND

(2) FOR A FIDUCIARY, THE NAME OF THE COUNTY WHERE THE ESTATE OR TRUST IS PRINCIPALLY ADMINISTERED.

10-809.

If an individual is not required to file an income tax return under § 10-805, [or] § 10-806, OR § 10-813 of this subtitle, the individual:

(1) is not liable for income tax; and

(2) may file an income tax return to claim a refund of the income tax withheld or estimated income tax paid.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1992 and shall be applicable to all taxable years beginning after December 31, 1991.

May 26, 1992

The Honorable Thomas V. Mike Miller, Jr.
President of the Senate
State House
Annapolis, Maryland 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 206.

This bill would authorize Calvert County to issue general obligation bonds which may not exceed \$6,650,000 in total at any time.

House Bill 700, which was passed by the General Assembly and signed by me on May 12, 1992, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 206.

Sincerely,
William Donald Schaefer
Governor