

Article - State Personnel and Pensions

[Previous][Next]

§2-404.

(a) (1) This section applies to income tax that is imposed by a state other than this State.

(2) This section does not apply to any income tax that is imposed by a political subdivision of another state.

(b) Subject to subsection (c) of this section, the Central Payroll Bureau shall:

(1) withhold income tax imposed by another state from the wages of a State officer or employee who is a resident of that state; and

(2) pay over the amount withheld to the appropriate tax collecting agency of that state.

(c) This section applies only if:

(1) Maryland State income tax is not required to be withheld from the wages of the officer or employee under Title 10, Subtitle 9, Part II of the Tax - General Article; and

(2) the state where the officer or employee resides:

(i) withholds Maryland State income tax from the wages of Maryland residents who are employed by that state; and

(ii) pays over the amount withheld to the Maryland State Comptroller.

[Previous][Next]