

## Article - Tax - General

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§10-706.

(a) Except as otherwise provided in this section, a credit allowed under this subtitle is allowed against the State income tax only.

(b) A credit under § 10-701 of this subtitle is allowed against the total county and State income taxes.

(c) (1) A credit allowed under § 10-704(a)(1) or § 10-709(b)(1) of this subtitle is allowed against the State income tax only.

(2) A credit allowed under § 10-704(a)(2) or § 10-709(b)(2) of this subtitle is allowed against the county income tax only.

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