

Article - Tax - General

[Previous][Next]

§10-906.

- (a) Except as provided in § 10-907 of this subtitle, each employer or payor shall:
- (1) withhold the income tax required to be withheld under § 10-908 of this subtitle; and
 - (2) pay to the Comptroller the income tax withheld for a period with the withholding return that covers the period.
- (b) Any income tax withheld is deemed to be held in trust for the State by the employer or payor who withholds the tax.
- (c) An employer or payor who withholds income tax shall keep a separate ledger account for withholdings that indicates clearly:
- (1) the amount of income tax withheld; and
 - (2) that the income tax withheld is the property of the State.
- (d) If an employer or payor negligently fails to withhold or to pay income tax in accordance with subsection (a) of this section, personal liability for that income tax extends:
- (1) to the employer or payor;
 - (2) if the employer or payor is a corporation, to:
 - (i) any officer of the corporation who exercises direct control over its fiscal management; or
 - (ii) any agent of the corporation who is required to withhold and pay the income tax; and
 - (3) if the employer or payor is a limited liability company as defined under Title 4A of the Corporations and Associations Article or a limited liability partnership as defined under Title 9A of the Corporations and Associations Article, including a limited partnership registered as a limited liability limited partnership, to:
 - (i) any person who exercises direct control over its fiscal management; and
 - (ii) any agent of the limited liability company or limited liability partnership who is required to withhold and pay the income tax.

[Previous][Next]