Q3 6lr3128 CF 6lr3608

By: Delegate Adams

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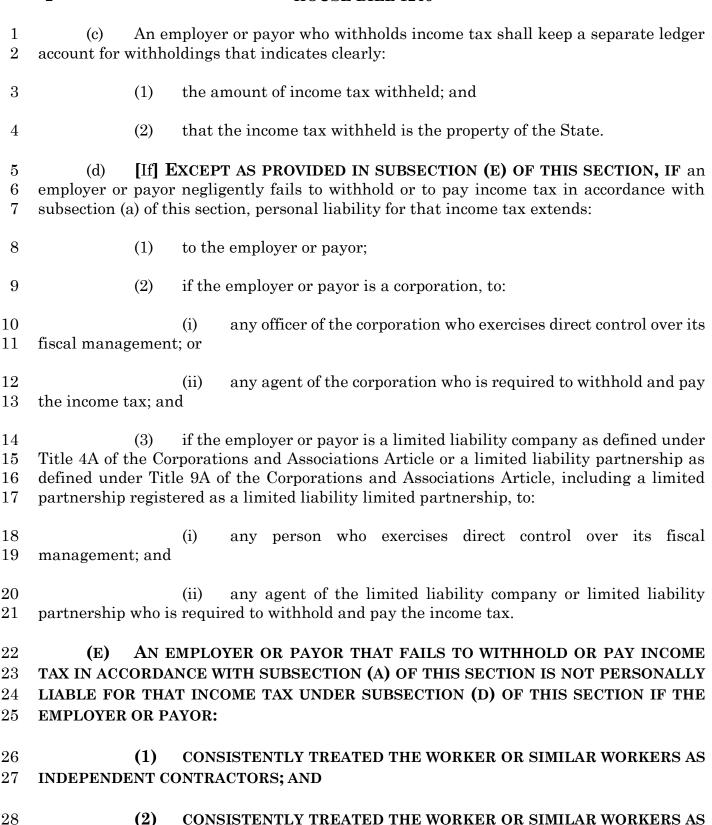
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning 2 Income Tax Withholding - Employer Liability - Safe Harbor 3 FOR the purpose of providing that certain employers and payors that fail to withhold or pay income tax are not personally liable for the income tax under certain 4 5 circumstances; and generally relating to the failure of an employer or payor to 6 withhold or pay certain income tax. 7 BY repealing and reenacting, with amendments, 8 Article - Tax - GeneralSection 10-906 9 10 Annotated Code of Maryland 11 (2010 Replacement Volume and 2015 Supplement) 12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND. 13 That the Laws of Maryland read as follows: 14 Article - Tax - General 15 10-906. 16 Except as provided in § 10–907 of this subtitle, each employer or payor shall: (a) 17 (1) withhold the income tax required to be withheld under § 10–908 of this 18 subtitle; and 19 (2)pay to the Comptroller the income tax withheld for a period with the 20 withholding return that covers the period. 21 Any income tax withheld is deemed to be held in trust for the State by the 22 employer or payor who withholds the tax.



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30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 31 1, 2016.

INDEPENDENT CONTRACTORS IN ANY REQUIRED TAX FILINGS.