

SENATE BILL 81
EMERGENCY BILL

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Q3

1998 Regular Session
8lr6102

(PRE-FILED)

By: **Chairman, Budget and Taxation Committee (Departmental -
Comptroller)**

Requested: November 14, 1997

Introduced and read first time: January 14, 1998

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 4, 1998

CHAPTER _____

1 AN ACT concerning

2

Income Tax - Tax Forms

3 FOR the purpose of repealing a provision requiring the Comptroller to design tax
4 forms for the separate payment of State and local income taxes; making this Act
5 an emergency measure; and generally relating to the Maryland income tax law.

6 BY repealing

7 Article - Tax - General

8 Section 2-104(d)

9 Annotated Code of Maryland

10 (1997 Replacement Volume)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
12 MARYLAND, That the Laws of Maryland read as follows:

13

Article - Tax - General

14 2-104.

15 [(d) (1) The Comptroller shall design the returns and other forms under the
16 income tax so that, to the extent practicable, income tax payments attributable to the
17 county income tax are collected by the Comptroller as separate payments made
18 payable to "Local Income Tax Fund - Comptroller".

19 (2) This subsection does not apply to payments to the Comptroller by
20 employers or other payors of income tax withheld from wages or other payments.

1 (3) Notwithstanding paragraph (1) of this subsection, all income tax
2 payments from individuals collected by the Comptroller:

3 (i) shall be deposited to the account of the State; and

4 (ii) shall be accounted for and distributed as provided under
5 Subtitle 6 of this title.]

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an
7 emergency measure, is necessary for the immediate preservation of the public health
8 and safety, has been passed by a yea and nay vote supported by three-fifths of all the
9 members elected to each of the two Houses of the General Assembly, and shall take
10 effect from the date it is enacted.