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(PRE-FILED)

By: Chairman, Budget and Taxation Committee (Departmental -

Comptroller)

Requested: October 26, 2001

Introduced and read first time: January 9, 2002

Assigned to: Budget and Taxation

A BILL ENTITLED

4	4 % T	1 000	•
1	AN	ACT	concerning

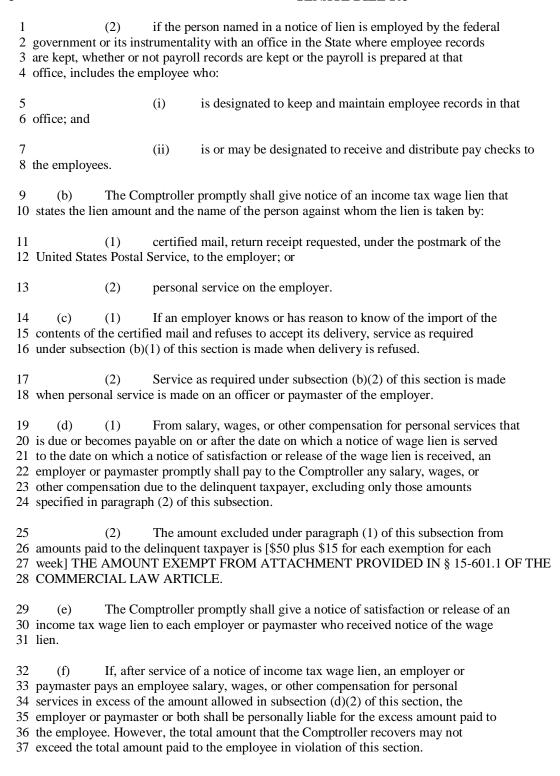
2 Income Tax - Wage Lien - Excluded Amounts

- 3 FOR the purpose of altering the amount of salary, wages, or other compensation
- 4 excluded from the wage lien for income tax; providing that the amount excluded
- 5 from the wage lien for income tax is the amount exempt under a provision of law
- 6 exempting certain wages from attachment; and generally relating to the
- 7 exclusion of salary, wages, or other compensation from the wage lien for income
- 8 tax
- 9 BY repealing and reenacting, without amendments,
- 10 Article Commercial Law
- 11 Section 15-601.1
- 12 Annotated Code of Maryland
- 13 (2000 Replacement Volume and 2001 Supplement)
- 14 BY repealing and reenacting, with amendments,
- 15 Article Commercial Law
- 16 Section 15-602
- 17 Annotated Code of Maryland
- 18 (2000 Replacement Volume and 2001 Supplement)
- 19 BY repealing and reenacting, with amendments,
- 20 Article Tax General
- 21 Section 13-811
- 22 Annotated Code of Maryland
- 23 (1997 Replacement Volume and 2001 Supplement)
- 24 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 25 MARYLAND, That the Laws of Maryland read as follows:

SENATE BILL 103

1	Article - Commercial Law						
2	15-601.1.						
3	(a) In this section "disposable wages" means the part of wages that remain after deduction of any amount required to be withheld by law.						
5	(b)	The follo	owing ar	e exempt from attachment:			
6		(1)	Except a	as provided in item (2) of this subsection, the greater of:			
7 8	the wages due	e were ea	(i) arned; or	The product of \$145 multiplied by the number of weeks in which			
9			(ii)	75 percent of the disposable wages due;			
10 11	work week, t	(2) he great		line, Kent, Queen Anne's, and Worcester counties, for each			
12			(i)	75 percent of the disposable wages due; or			
13 14	Labor Standa	ards Act	(ii) in effect	30 times the federal minimum hourly wages under the Fair at the time the wages are due; and			
15 16	by the emplo	(3) oyer.	Any me	dical insurance payment deducted from an employee's wages			
17	(c)	The amo	ount subj	ect to attachment shall be calculated per pay period.			
18	15-602.						
21	9 (a) When an attachment is levied against the wages of a judgment debtor, it 0 shall constitute a lien on all attachable wages that are payable at the time the 1 attachment is served or which become payable until the judgment, interest, and costs, 2 as specified in the attachment, are satisfied.						
23 24	(b) [The limitations imposed by § 15-601.1(b)(1) and (2) of this subtitle do not apply to an attachment of wages for income tax due the State.						
25 26	(c)] subtitle is voi	•	ver of th	e limitations contained in § 15-601.1(b)(1) and (2) of this			
27				Article - Tax - General			
28	13-811.						
29	(a)	In this so	ection, "p	paymaster":			
	30 (1) means an employer's officer, representative, agent, or employee 31 charged with the duty of paying salary, wages, or other compensation for personal 32 services to an employee named in a notice of lien; and						

SENATE BILL 103



- 1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take 2 effect July 1, 2002.