

SB0002/373126/1

BY: Senator Frosh

AMENDMENTS TO SENATE BILL 2
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 5, after “individuals;” insert “altering the definition of “resident” under the Maryland income tax;”.

On page 2, in line 44, after “4-105(b),” insert “10-101(k)(1)(i),”.

AMENDMENT NO. 2

On page 4, after line 2, insert:

“10-101.

(k) (1) “Resident” means:

(i) an individual, other than a fiduciary, who:

1. is domiciled in this State on the last day of the taxable year; or

2. for more than [6] 3 months of the taxable year, maintained a place of abode in this State, whether domiciled in this State or not;”.