

SENATE BILL 29

Q3

8lr4604

By: **Senators Frosh and Conway**

Introduced and read first time: October 30, 2007

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Resident**

3 FOR the purpose of altering the definition of “resident” under the Maryland income
4 tax law; providing for the effective date and application of this Act; and
5 generally relating to the Maryland income tax.

6 BY repealing and reenacting, with amendments,

7 Article – Tax – General

8 Section 10–101(k)(1)(i)

9 Annotated Code of Maryland

10 (2004 Replacement Volume and 2007 Supplement)

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 10–101.

15 (k) (1) “Resident” means:

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

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 January 1, 2008, and shall be applicable to all taxable years beginning after December
3 31, 2007.