

HOUSE BILL 145

Q3

0lr0579

By: **Delegates Miller, Aumann, Bartlett, Bates, Beitzel, Boteler, Costa, Dwyer, Eckardt, Elliott, Elmore, Frank, George, Haddaway, Impallaria, Jennings, Kelly, King, Kipke, McComas, McConkey, McDonough, Minnick, Myers, O'Donnell, Serafini, Shank, Shewell, Smigiel, Sossi, Stull, Walkup, and Wood**

Introduced and read first time: January 20, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **County Income Tax – Transparency**

3 FOR the purpose of requiring certain employers or payors to include in a certain
4 statement the amount of State income tax and county income tax withheld from
5 certain payments; providing for the application of this Act; and generally
6 relating to a requirement that an employer or payor provide a certain
7 statement.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 10–911(a)
11 Annotated Code of Maryland
12 (2004 Replacement Volume and 2009 Supplement)

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

15 **Article – Tax – General**

16 10–911.

17 (a) Each employer or payor required under § 10–906 of this subtitle to
18 withhold income tax for an employee or a person who receives a payment subject to
19 withholding shall prepare a statement that shows for the previous calendar year:

20 (1) the name of the employer or payor;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) the name of the employee or person who receives the payment
2 subject to withholding;

3 (3) the total amount that the employer paid to the employee as wages
4 or the total amount that the payor has paid to the person;

5 (4) the total amount of tips that the employee reported;

6 (5) the total amount of **STATE** income tax **AND THE TOTAL AMOUNT**
7 **OF COUNTY INCOME TAX** that has been withheld under this subtitle;

8 (6) any amount by which income tax required to be withheld on tips
9 exceeds the other net wages paid to the employee; and

10 (7) any other information that the Comptroller requires by regulation.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 October 1, 2010, and shall be applicable to all taxable years beginning after December
13 31, 2010.