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§10–905.

(a) In this Part II of this subtitle the following words have the meanings indicated.

(a–1) "Annuity, sick pay, or retirement distribution" means:

(1) an annuity or sick pay payment described in § 3402(o) of the Internal Revenue Code; or

(2) a designated distribution as defined in § 3405(e) of the Internal Revenue Code other than an eligible rollover distribution within the meaning of § 3405(c) of the Internal Revenue Code.

(b) (1) "Employer" has the meaning stated in § 3401 of the Internal Revenue Code.

(2) "Employer" includes:

(i) the federal government;

(ii) the State;

(iii) a county, municipal corporation, political subdivision, or instrumentality of the State;

(iv) another state to the extent that functions of its government are carried on or performed in this State; and

(v) if the employer is a corporation:

1. any officer of the corporation who exercises direct control over its fiscal management; and

2. any agent of the corporation who has a duty to withhold income tax from wages.

(c) "Payment subject to withholding" means:

(1) an annuity, sick pay, or retirement distribution;

(2) income that is subject to the income tax and is distributed by a fiduciary to a nonresident alien;

(3) a payment of winnings derived from wagering in the State if the payment is subject to withholding under § 3402 of the Internal Revenue Code; and

(4) a payment of a death benefit by the Board of Trustees of the State Retirement and Pension System.

(d) (1) "Payor" means a person responsible to make a payment subject to withholding.

(2) "Payor" includes:

(i) the federal government;

(ii) the State;

(iii) a county, municipal corporation, political subdivision, or instrumentality of the State;

(iv) another state to the extent that functions of its government are carried on or performed in this State; and

(v) if the payor is a corporation:

1. any officer of the corporation who exercises direct control over its fiscal management; and

2. any agent of the corporation who has a duty to withhold income tax from payments subject to withholding.

(e) "Wagering" includes:

(1) any lottery, including the State lottery; and

(2) any pari–mutuel wagering, including any pari–mutuel wagering conducted under Title 11 of the Business Regulation Article.

(f) (1) Except as provided in paragraph (2) of this subsection, "wages" means salary, wages, or compensation for personal services of any kind as defined in §§ 3401 and 3402(o)(2)(A) of the Internal Revenue Code.

(2) "Wages" includes remuneration paid for services described in § 3401(a)(5) and (6) of the Internal Revenue Code.

(g) "Withhold" includes deducting income tax.

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