

definition of the word "resident" for the purposes of the State Income Tax Law.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 275(i) of Article 81 of the Annotated Code of Maryland (1956 Supplement), title "Revenue and Taxes," sub-title "Income Tax," be and it is hereby repealed and re-enacted with amendments, and to read as follows:

275(i) Resident.—"Resident" means an individual domiciled in this State on the last day of the taxable year, and every other individual who, for more than six months of the taxable year, maintained a place of abode within this State, whether domiciled in this State or not; but any individual who, on or before the last day of the taxable year, changes his place of abode to a place without this State, with the bona fide intention of continuing to abide permanently without this State, shall be taxable as a resident of this State for that portion of the taxable year in which he was a resident of the State and as a nonresident of the State for the remainder of the taxable year. The fact that a person who has changed his place of abode, within six months from so doing, again resides within this State, shall be prima facie evidence that he did not intend to have his place of abode permanently without this State. Every individual other than a resident shall be deemed a nonresident. *Where, however, an individual who during the taxable year transfers his residence to this State from a State or jurisdiction other than Maryland with the intent of becoming a resident of this State, he shall be taxable under this sub-title on such proportion of his entire income taxable under this sub-title as the number of months during which residence was maintained in this State bears to twelve months and the allowable exemptions, and dependent credit shall be prorated and adjusted in the same manner, provided, however that an individual filing a return in accordance with this provision shall not be entitled to the credit provided in Section 286 of this sub-title for any income tax paid to the State or jurisdiction of his former residence while a resident of such former state or jurisdiction.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1957.

Approved March 28, 1957.

CHAPTER 370

(House Bill 357)

AN ACT to repeal and re-enact, with amendments, Section 309, subsection (b) of Article 81 of the Annotated Code of Maryland (1951 Edition) title "Revenue and Taxes", sub-title "Income Tax", relating to the income taxable to a fiduciary.

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.