

457C.

VIOLATION OF ANY PROVISION OF THIS SUBTITLE SHALL CONSTITUTE GROUNDS FOR DISMISSAL FROM EMPLOYMENT, REMOVAL FROM OFFICE OR THE INSTITUTION OF IMPEACHMENT PROCEEDINGS.

SEC. 2. AND BE IT FURTHER ENACTED, THAT THIS ACT SHALL TAKE EFFECT JANUARY 1, 1971.

Approved April 28, 1970

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CHAPTER 478  
(House Bill 524)

AN ACT to repeal and re-enact, with amendments, subsections (a) and (b) of Section 283 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," providing that any county or Baltimore City which imposes a local income tax for any calendar year may continue it in effect for succeeding calendar years, unless such tax is changed or modified.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Subsections (a) and (b) of Section 283 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

283.

(a) The County Council or Board of County Commissioners of any County and the Mayor and City Council of Baltimore, by ordinance or resolution enacted pursuant to their ordinary and regular legislative procedure, shall adopt, by reference, a local income tax imposed upon the residents of any county or Baltimore City as a percentage of the liability of such resident for State income tax. *Any ordinance or resolution so enacted shall impose a rate of tax for any current calendar year and may provide that such tax rate shall continue in effect for each succeeding calendar year, unless and until such tax rate is changed or modified by a subsequent ordinance or resolution.* Any income tax so adopted shall not be less than twenty (20) percent nor more than fifty (50) percent of the State income tax liability of such resident, and any such tax imposed, and any increase or decrease in any tax so imposed, shall be in increments of five (5) percent.

For the purpose of this subsection, "Resident of any county or Baltimore City" means an individual resident of Maryland as defined by Section 279(i) of this article who is domiciled in or maintained his principal residence or place of abode in Baltimore City or any county of this State as of the last day of a particular taxable period. In the case of a fiduciary—"Resident of any county or Baltimore City" includes a trustee having a situs in Baltimore City or any county of this State from which the fiduciary estate is principally administered, managed or directed.