

CHAPTER 23

(Senate Bill 69)

AN ACT concerning

Income Tax - Time for Filing Quarterly Income Tax Withholding Returns

FOR the purpose of altering the time for filing certain income tax withholding returns; and providing for a delayed effective date.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-822(a)(1)

Annotated Code of Maryland

(1997 Replacement Volume and 2003 Supplement)

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

Article - Tax - General

10-822.

(a) (1) Except as provided in paragraphs (2) and (3) of this subsection, each person required under § 10-906 of this title to withhold income tax shall complete and file with the Comptroller a quarterly income tax withholding return, on or before the [last] 15TH day of the month that follows the calendar quarter in which that income tax was withheld.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 2005.

Approved April 13, 2004.

CHAPTER 24

(Senate Bill 73)

AN ACT concerning

Annual Curative Bill

FOR the purpose of generally curing previous Acts of the General Assembly with possible title or other defects; providing for the effect and construction of certain provisions of this Act; providing for the effective date of certain provisions of this Act; making this Act an emergency measure; making certain provisions of this Act subject to a certain contingency; and generally repealing and reenacting without amendments certain Acts of the General Assembly that may be subject to possible title or other defects in order to validate those Acts.