

**Senate Bill No. 98**

AN ACT concerning

**Income Tax – Individuals Required to File Declarations of Estimated Tax – Definitions**

FOR the purpose of requiring certain individuals to file certain declarations of estimated tax by repealing a certain definition; requiring certain residents to include certain information on income tax returns; clarifying who is required to pay county income tax; clarifying who is required to file income tax returns; providing for the application of this Act; and generally relating to State income tax.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10-103(a), 10-804(d), and 10-809

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

BY repealing

Article – Tax – General

Section 10-801

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

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

**Article – Tax – General**

10-103.

(a) Each county shall have a county income tax measured by the State income tax of:

(1) each resident who on the last day of the taxable year:

(i) is domiciled in the county; or

(ii) maintains a principal residence or a place of abode in the county;

(2) each fiduciary of an estate OR TRUST that is principally administered in the county; and

(3) except as provided in § 10-806(c) of this title, a nonresident who derives income from salary, wages, or other compensation for personal services for employment in the county.

[10-801.

In this subtitle, "individual" does not include a fiduciary.]