

another state; providing that a certain credit against the State income tax for tax on income paid to another state is not allowed to a nonresident; providing that a nonresident individual is not required to file a Maryland income tax return under certain circumstances if the individual's only income in the State is certain wages earned in the State; altering a provision regarding withholding of income tax from certain wages paid to a nonresident; requiring certain financial institutions and certain public service companies to file quarterly estimated tax returns and pay a certain percentage of the estimated tax with each quarterly return; requiring certain insurance companies to file quarterly estimated tax reports and pay a certain percentage of the estimated tax with each quarterly report; making fiduciaries subject to certain income tax return and declaration requirements; altering certain corporate filing fees; altering the definition of "fiduciary" under the income tax law to repeal an exclusion from the income tax for certain estates; providing for the determination of residency of a personal representative of an estate for State and county income tax purposes and altering the determination of residency for a fiduciary other than a personal representative; allowing a personal representative to deduct a certain amount as an exemption to determine Maryland taxable income; making certain technical corrections under the income tax law; altering a subtraction modification under the income tax for certain gross receipts that are subject to the public service company franchise tax; altering a formula used to apportion to the State certain income of a corporation carrying on a trade or business in and out of the State; repealing a certain annual State grant to each county and Baltimore City related to the State property tax on property in the county or Baltimore City; altering the percentage of costs that a county or municipality is required to reimburse the Maryland State Police for certain costs of the Local Division of the Department of Public Safety and Correctional Services; altering the calculation of certain State funding for primary and secondary education; repealing an obsolete provision relating to certain State aid to certain counties for education; altering certain State grants for certain student transportation services; altering a certain requirement for a community college to waive certain tuition for certain senior citizens under certain circumstances; allowing certain State education aid to be used for certain purposes for a certain fiscal year; repealing certain provisions of law relating to State aid for student transportation services; altering the distribution of the alcoholic beverage tax revenue; altering the distribution of the financial institution franchise tax revenue; altering the distribution of the tobacco tax revenue; altering the distribution of corporate filing fees; altering the distribution of the proceeds of the sale of abandoned property; altering the distribution of certain transportation revenues; requiring the Comptroller to waive certain interest and penalties; providing for the effective date and application of this Act; generally relating to the alteration of the tobacco tax rate; generally relating to the imposition of the sales and use tax on certain services; generally relating to the income taxation of fiduciaries and nonresidents; generally relating to State tax compliance and enforcement; and generally relating to State taxes and State and local government finances.

BY repealing and reenacting, with amendments,
Article - Tax - General