

§5252. Credit for tax withheld

Wages and other items of income upon which tax is required to be withheld are taxable under this Part as if no withholding were required, but the amount of tax actually deducted and withheld under this chapter in a calendar year is deemed to have been paid to the assessor on behalf of the person from whom withheld, and the person is credited with having paid that amount of tax for the taxable year beginning in the calendar year. If more than one taxable year begins in a calendar year, the amount is allowed as a credit for the most recent taxable year. [PL 1995, c. 639, §27 (AMD).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1981, c. 371, §3 (AMD). PL 1995, c. 639, §27 (AMD).

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