

(2) THIS PRESUMPTION MAY BE REBUTTED IN THE MANNER SPECIFIED IN § 17-108(A)(5) AND (6).

~~17-111-~~

~~NOTHING IN THIS SUBTITLE PREVENTS--THE--ADMINISTRATION--FROM ASSESSING-A-PENALTY-CALCULATED-UPON-~~

~~{1}--THE-ENTIRE-PERIOD-OF-A-LAPSE-IN-REQUIRED-SECURITY UP-TO-3-YEARS;-OR~~

~~{2}--UPON--ANY-PART-OF-A-PERIOD-OF-A-LAPSE-IN-REQUIRED SECURITY-UP-TO-3-YEARS-~~

SECTION 2. AND BE IT FURTHER ENACTED, That if any provision of this Act or the application thereof to any person or circumstance is held invalid for any reason, the invalidity shall not affect the other provisions or any other application of this Act which can be given effect without the invalid provisions or application, and to this end all the provisions of this Act are declared to be severable.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved May 28, 1985.

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#### CHAPTER 611

(House Bill 348)

AN ACT concerning

Tax Collectors - Deposits and Reporting of State Taxes

FOR the purpose of altering the duties of tax collectors as to depositing and reporting of State taxes; granting certain authority to the Comptroller; and specifying the penalties for certain violations.

BY repealing

Article - Tax - Property

Section 4-202

Annotated Code of Maryland

(As enacted by Chapter \_\_\_\_\_ (S.B. 1) of the Acts of the General Assembly of 1985)

BY adding to