

transfer tax has been extended until July 1, 1990 under Chapter 538 of the Acts of 1987 and Chapter 244 of the Acts of 1989; and

WHEREAS, The intent of the General Assembly is that the termination date be ~~repealed~~ extended for an additional year; now, therefore,

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

Chapter 151 of the Acts of 1984, as amended by Chapter 538 of the Acts of 1987 and Chapter 244 of the Acts of 1989

{SECTION 2. AND BE IT FURTHER ENACTED, That the provisions of this Act shall have no force and effect on or after July 1, ~~1990~~ 1991.}

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990.

Approved May 2, 1990.

CHAPTER 354

(House Bill 724)

AN ACT concerning

Coal Severance Taxes - Reports - Interest and Penalties

FOR the purpose of repealing a provision requiring a certain report about coal severance taxes; authorizing a county imposing the coal tax to impose interest and penalties for late payment of the tax; clarifying a certain notification, presumption, and payment of ~~penalty and interest on coal severance taxes~~ certain interest and penalties for late payment of the tax; and clarifying a provision relating to the renewal of a certain license pending payment of ~~penalty and interest on coal severance taxes~~ certain interest and penalties for late payment of the coal tax; and generally relating to a certain reporting requirement and late payment of the coal tax.

BY repealing

Article 24 - Political Subdivisions - Miscellaneous Provisions

Section 9-507

Annotated Code of Maryland

(1987 Replacement Volume and 1989 Supplement)

BY adding to

Article 24 - Political Subdivisions - Miscellaneous Provisions

Section 9-509

Annotated Code of Maryland