

(1987 Replacement Volume and 1989 Supplement)

BY repealing and reenacting, with amendments,

Article – Natural Resources

Section 7-504(a)(2)

Annotated Code of Maryland

(1989 Replacement Volume)

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

**Article 24 – Political Subdivisions – Miscellaneous Provisions**

[9-507.

(a) Subject to § 2-1312 of the State Government Article, each county that has imposed the tax under this subtitle shall report to the General Assembly with information as required by this section for each 2-year period the tax is imposed.

(b) The report need not contain information that was set forth in a report from a previous reporting period. The report shall include:

- (1) The rate of the tax imposed;
- (2) The amount of revenues received from the tax;
- (3) The amount of funds expended for the reconstruction, repair, or maintenance of county coal haul roads and bridges;
- (4) A description of the county coal haul roads and bridges reconstructed, repaired, or maintained with funds derived from the tax; and
- (5) The amount of unexpended funds derived from the tax.]

9-509.

A COUNTY THAT IMPOSES THE TAX UNDER THIS SUBTITLE MAY IMPOSE INTEREST AND PENALTIES FOR LATE PAYMENT OF THE TAX.

**Article – Natural Resources**

7-504.

(a) (2) (i) Every person licensed as an open-pit mining operator shall renew the person’s license annually and pay a \$10 renewal fee.

(ii) The application for renewal of a license as an open-pit mining operator shall be made on or before January 1 of the next succeeding year.

(iii) The county fiscal authority shall notify the Department in writing by no later than December 15 of those open-pit mining operators who have not paid all of their county coal severance taxes and surcharges ~~AND ANY PENALTY AND INTEREST, INCLUDING ANY INTEREST AND PENALTIES FOR LATE~~