

CODE OF PUBLIC LOCAL LAWS OF MARYLAND), TITLE "BALTIMORE COUNTY," SAID SECTION BEING UNDER "TITLE 27. TAXES AND TAX SALES," UNDER THE SUB-HEADING "ANNUAL LEVY," BE AND IT IS HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS, TO READ AS FOLLOWS:

*309A. Any person or persons, firm, association, corporation or business entity receiving from the County Commissioners of Baltimore County a tax bill for personal property and not including thereon any tax bill for real property shall be entitled to a discount of 2% from the amount of such bill if the net amount of such bill is paid to the County within thirty days after the date of mailing or otherwise distributing said tax bills. Upon all such taxes remaining unpaid after the 31st day of May, interest at the rate of 6% shall be charged and collected from the first day of June, except that this latter provision shall in no event be construed to prevent any person from receiving the 2% discount allowed hereinabove within the said thirty day period.*

339. (a) THE ANNUAL TAX LEVY MADE BY THE COUNTY COMMISSIONERS OF BALTIMORE COUNTY SHALL BE DUE AND PAYABLE ON THE FIRST DAY OF JANUARY IN EACH YEAR, AND FROM ALL TAXES SO LEVIED WHICH SHALL BE PAID PRIOR TO THE FIRST DAY OF FEBRUARY A DISCOUNT OF TWO PER CENT. SHALL BE DEDUCTED FROM THE AMOUNT THEREOF; ON TAXES PAID DURING THE MONTH OF FEBRUARY A DISCOUNT OF ONE AND ONE-HALF PER CENT. SHALL BE MADE; ON ALL TAXES PAID DURING THE MONTH OF MARCH, A DISCOUNT OF ONE PER CENT. SHALL BE MADE; ON ALL TAXES PAID DURING THE MONTH OF APRIL, A DISCOUNT OF ONE-HALF PER CENT. SHALL BE MADE; AND UPON ALL TAXES PAID DURING THE MONTH OF MAY, THE AMOUNT THEREOF WITHOUT DISCOUNT OR INTEREST SHALL BE REQUIRED; BUT UPON ALL TAXES REMAINING UNPAID AFTER THE 30TH DAY OF MAY INTEREST AT THE RATE OF SIX PER CENT. SHALL BE CHARGED AND COLLECTED FROM THE FIRST DAY OF JUNE. THIS SUB-SECTION SHALL APPLY TO TAX BILLS ON REAL PROPERTY ONLY OR ON BOTH REAL AND PERSONAL PROPERTY.

(b) ANY PERSON OR PERSONS, FIRM, ASSOCIATION, CORPORATION OR BUSINESS ENTITY RECEIVING FROM THE COUNTY COMMISSIONERS OF BALTIMORE COUNTY A TAX BILL FOR PERSONAL PROPERTY AND