

131. It shall be the duty of the Comptroller of the Treasury to receive such accounts of State taxes so transmitted to him by the State Tax Commission and forthwith to proceed to notify each such taxpayer of the amount of such State tax by transmitting by mail to the president, treasurer or other proper officer of such taxpayer, an account of such State taxes. The tax shall be payable without interest at any time on or before August first of such year, provided the account is mailed on or before July first; and if the account shall not be mailed until after July first, the same shall be payable without interest at any time within thirty days after the mailing of the account. All gross receipts taxes not paid on or before August first, or within thirty days after the mailing of the account, as above provided, shall thereafter bear interest at the rate of one-half of one per cent. for each month or fraction of a month; and if such tax be not paid before the first day of December following a penalty of five per cent. on the amount thereof shall be added [.] ; *provided, however, that in the calendar year 1955 and each year thereafter the Comptroller shall mail all bills for taxes to which this section relates on or before the first day of May and said taxes shall be due and payable on the first day of June, and thereafter they shall bear interest at the rate of one-half of one per cent. for each month or fraction thereof that they remain unpaid, and if said tax is not paid before the first day of October following a penalty of five per cent. on the amount thereof shall be added.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1954.

Approved March 12, 1954.

CHAPTER 29

(Senate Bill 26)

AN ACT to repeal and re-enact, with amendments, Section 35(5) (a) of Article 101 of the Annotated Code of Maryland (1951 Edition), title "Workmen's Compensation",

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.