

CHAPTER 78

(House Bill 61)

AN ACT to repeal and re-enact, with amendments, Section 10 of Article 56 of the Annotated Code of Maryland (1957 Edition), title "Licenses," sub-title "Mode of Issuing—General Provisions," amending the law concerning the additional fees to be paid for certain licenses where there has been a failure or neglect to procure the license within the time prescribed by law or where there is a dispute concerning the amount of an assessment upon which the fee for a trader's license is based.

SECTION 1. *Be it enacted by the General Assembly of Maryland, that Section 10 of Article 56 of the Annotated Code of Maryland (1957 Edition), title "Licenses," sub-title "Mode of Issuing—General Provisions," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

10. Additional fee when license fee unpaid.

(a) All persons, firms and corporations, required to procure licenses under the laws of this State, who shall fail or neglect to procure the same within the time prescribed by law, shall pay, in addition to the prescribed license fee, an additional fee equal to ten per centum (10%) of said license fee [for each and every month thereafter that the fee shall remain unpaid. Provided, however, that such licensees shall not be deemed to be in default under the provisions of this section until after the lapse of thirty days from the date on which they may be required to obtain such licenses.] *if the license is obtained at any time during the calendar month next succeeding the month in which the license should have been obtained; and where there is default beyond the month next succeeding the month in which the license should have been obtained, such persons, firms and corporations shall pay, in addition to the ten per centum for the first default, an additional fee equal to two per centum (2%) of said license fee for each and every month or fractional part of month thereafter of the license year that the fee shall remain unpaid.*

(b) *Where a person, firm or corporation is required to obtain a Trader's License, the cost of which is based upon an assessment on the tangible personal property of the licensee, and the licensee disputes the amount of the assessment and makes formal protest to the assessing authority, the licensee, in order to avoid being in default, may obtain a Trader's License based upon the alleged excess assessment, with the understanding that a refund of any excess amount paid for a Trader's License may be obtained in the event a reduction is made in the assessment by the assessing authority upon filing of claim with the Clerk of Court who issued the license, for refund of the excess amount, supported by evidence from the assessing authority of the reduction granted. Upon receipt of such claim and the approval of same by the Clerk of Court, payment of claim may be*

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.