

to provide a later date within which employers are required to file returns and remit income tax withholding on a quarterly basis.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That subsection (2) of subsection (h) of Section 312 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," be and it is hereby repealed and re-enacted to read as follows:

312.

(h) (2) The quarterly return and remittance shall be made to the Comptroller not later than the [fifteenth (15th)] last day of the month next after the end of the calendar quarter, except [that for the last quarterly period for each calendar year such return may be filed and payment made on or before the thirty-first (31st) day of January of the year following; and except, further] that where the aggregate amount required to be deducted and withheld by an employer for any quarterly period can reasonably be expected to be at least three hundred dollars (\$300.00), such employer shall file a return and pay the tax monthly, on or before the fifteenth (15th) day of the following month for each month, January through November, inclusive, and on or before January thirty-first (31st) for the month of December.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1971.

Approved May 6, 1971.

CHAPTER 395

(House Bill 214)

AN ACT to repeal and re-enact, with amendments, Sections 83, 93 and 116 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Tax Sales," subheadings "In General," "Redemption in General," and "Foreclosure of Rights of Redemption by Equity Suits," providing for the rate of interest for tax sale property in Baltimore City.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 83, 93 and 116 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Tax Sales," subheadings "In General," "Redemption in General," and "Foreclosure of Rights of Redemption by Equity Suits," be and they are hereby repealed and re-enacted with amendments, to read as follows:

83.

The collector shall deliver to the purchaser a certificate of sale under his hand and seal, acknowledged by him as a conveyance of land, which certificate shall set forth that the property therein