

## CHAPTER 781

(House Bill 469)

AN ACT to repeal and re-enact, with amendments, subsection (a) of Section 29A of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume [and 1972 Supplement]), title "Revenue and Taxes," subtitle "Date of Finality, Fiscal Year and Taxable Year," to provide that any [charter county] county or Baltimore City and any incorporated city or town may provide for quarterly dates of finality for the purposes of [Section 50(c) of Article 81 and that such dates shall be April 1 and October 1.] State and local property taxation.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That subsection (a) of Section 29A of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume [and 1972 Supplement]), title "Revenue and Taxes," subtitle "Date of Finality, Fiscal Year and Taxable Year," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

29A.

(a) From and after December 31, 1965, for the State and every county, incorporated city or town, and taxing district the date of finality is January 1; and the semiannual date of finality is July 1. [Montgomery County, Howard County and any incorporated city or town may provide for a quarterly date of finality for the purposes of § 50(c) of this article and that quarterly date of finality is October 1.] HOWEVER, ANY COUNTY [WHICH HAS ADOPTED A CHARTER PURSUANT TO THE MARYLAND CONSTITUTION] OR BALTIMORE CITY AS WELL AS ANY INCORPORATED CITY OR TOWN MAY PROVIDE FOR QUARTERLY DATES OF FINALITY FOR THE PURPOSES OF § 50(C) OF THIS ARTICLE AND THE QUARTERLY DATES OF FINALITY SHALL BE APRIL 1 AND OCTOBER 1.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1973.

Approved May 24, 1973.

-----

## CHAPTER 782

(House Bill 470)

AN ACT to repeal and re-enact, with amendments, Section 50(c) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume [and 1972 Supplement]), title "Revenue and Taxes," subtitle "When Taxes are Payable," and to add new Section 50(d) to said Article, title, and subtitle, to follow immediately after Section 50(c) thereof, to provide that any [charter county] county or Baltimore City may elect to make October 1 of each year a date of finality and to add subsection (d) allowing [charter counties] any county or Baltimore City to also make April 1 a date of finality, and to change a certain rate of interest for certain overdue taxes.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 50(c) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume [and 1972 Supplement]), title "Revenue