

48.

(f) Any person receiving funds on behalf of a taxpayer for the purpose of paying the taxpayer's ordinary taxes, whether such funds be called an escrow account, expense account, or otherwise described, shall pay such taxes on their due date in each taxable year if the funds received as of that date are sufficient to pay such taxes less any discount allowed therefrom. [.] PROVIDED THE TAXPAYER RECEIVING HIS TAX BILL DIRECTLY FROM A POLITICAL SUBDIVISION IS TIMELY IN DELIVERING THE TAX BILL TO THE PERSONS RECEIVING FUNDS ON HIS BEHALF FOR THE PURPOSE OF PAYING THE TAXPAYER'S ORDINARY TAXES. If the funds so held on the due date in any year are not sufficient to pay the net taxes due on that day, the person holding the funds shall pay the taxes not later than thirty days after such time as the funds may become sufficient to pay the amount then due. Any person failing to make timely payment as required hereunder shall be liable to pay a penalty of one percentum of the gross amount of the unpaid taxes due for each month and fraction thereof until paid.

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

Approved May 21, 1973.

-----  
CHAPTER 454

(Senate Bill 914)

AN ACT to repeal and re-enact, with amendments, Section 40(m) of Article 10 of the Annotated Code of Maryland (1968 Replacement Volume and 1972 Supplement), title "Attorneys at Law and Attorneys in Fact," subtitle "State's Attorney," to increase the salary of the State's Attorney for Harford County; to change the manner of appointment of the Deputy State's Attorney for Harford County and to increase his minimum salary; to provide for the appointment of five Assistant State's Attorneys for Harford County and to specify their minimum salaries; and to clarify and make certain nomenclatorial changes in language therein, and generally relating to the personnel and compensation of the State's Attorney's office in Harford County.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 40(m) of Article 10 of the Annotated Code of Maryland (1968 Replacement Volume and 1972 Supplement), title "Attorneys at Law and Attorneys in Fact," subtitle "State's Attorney," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

40.

(m) In Harford County, (1) the State's Attorney's salary shall be eighteen thousand dollars (\$18,000.00) per annum. BEGINNING AND AFTER THE TERM OF STATE'S ATTORNEY ELECTED IN THE MONTH OF NOVEMBER, 1974, THE SALARY OF THE STATE'S ATTORNEY SHALL BE \$25,000.00. Beginning as of January 1, 1975, the State's Attorney, during his term in office, shall not, except in connection with and in the performance of his duties as such State's Attorney, appear as counsel or represent any party professionally before any court, magistrate, board, commission or agency of this State or any county or political subdivision of this State; it is intended by the