

included in taxable income and any interest income other than interest earned in the conduct of a business, on loans made under the provisions of Article 58A AND TITLE 12, SUBTITLE 2 OF THE COMMERCIAL LAW ARTICLE of [this] THE Code, and interest earned on business accounts, notes receivable and installment contracts.

SECTION 9. AND BE IT FURTHER ENACTED, That Sections 4-106(e), 10-103(b) and 10-103(c) of Article - Real Property, of the Annotated Code of Maryland (1974 Volume and 1974 Supplement) be and they are hereby repealed and re-enacted, with amendments, to read as follows:

Article - Real Property

4-106.

(e) This section does not apply to any mortgage or deed of trust where the loan secured is one in which it is lawful to charge any rate of interest under [Article 49, § 7] § 12-103(E) OF THE COMMERCIAL LAW ARTICLE OF THE CODE.

10-103.

(b) The contract also shall recite in simple tabular form, the following separate items in the following order:

- (1) The cash price of the property sold;
- (2) Any charge or fee for any service which is included in the contract separate from the cash price;
- (3) The cost to the purchaser of any insurance coverage from the date of the contract, for the payment of which credit is to be extended to the purchaser, the amount or extent and expiration date of the coverage, a concise description of the type of coverage, and every party to whom the insurance is payable;
- (4) The sum of items (1), (2), and (3);
- (5) The amount of any down payment on behalf of the purchaser;
- (6) The principal balance owed, which is the sum of item (4) less item (5);
- (7) The amount and time of each installment payment and the total number of periodic installments;
- (8) The interest on the unpaid balance not