

AN ACT concerning

Assessments - Penalties

FOR the purpose of providing that penalties for failure to file certain reports with the State Department of Assessments and Taxation are discretionary, rather than mandatory.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 252
Annotated Code of Maryland
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

252.

Upon the failure of any person to file any report required by § 251 within the time therein specified the State Department of Assessments and Taxation [shall] MAY impose on such person a penalty of \$5.00, and in addition \$1.00 for each ten days or fractional part thereof during which such default shall continue, and a further penalty of \$10.00 if such default shall have continued for more than eighty days. Such penalties shall be added to and become a part of any State tax assessed by the State Department of Assessments and Taxation against such person, and may be collected from such person by the Comptroller by suit or otherwise in the same manner as taxes. The State Department of Assessments and Taxation shall have power on good cause shown to it to abate or reduce any penalty imposed as aforesaid, and in that event the State Department of Assessments and Taxation shall forthwith notify the Comptroller of such abatement or reduction, and only the balance, if any, of the penalties remaining after such abatement or reduction shall be collected as aforesaid.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved April 11, 1978.

CHAPTER 94

(House Bill 155)