

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.

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CHAPTER 233

(House Bill 687)

AN ACT concerning

**Garrett County - ~~Real-Property-Tax-Assessments~~  
Interest on Overdue Taxes**

FOR the purpose of providing for a separate local penalty of a certain amount for late payment of ~~real~~ certain property taxes in Garrett County; clarifying language; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 48(a)  
Annotated Code of Maryland  
(1980 Replacement Volume)

BY adding to

Article 81 - Revenue and Taxes  
Section 48(j)  
Annotated Code of Maryland  
(1980 Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

48.

(a) Except in Baltimore City as to city taxes for which provision is made by subsection (e), all ordinary State, county, incorporated city or town, and taxing district taxes, are due and payable without interest as of the first day of July in each taxable year; these taxes are overdue and in arrears on the first day of the succeeding October, and from and after this day of October 1 they shall bear interest ~~(except--for--the--City--of--Salisbury,--as specified-in-subsection-(g)-of--this--section),--except--for~~